

EXHIBIT A

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Perez, Ellen Joy	Senior	Gibraltar	8/1/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd: Checking of June accounting information including requesting July accounting information.	0.50	415.00	207.50
Asim, Malik Umer	Senior	United States	8/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Gibraltar team to confirm signature of the abridged 2023 financial statements.	0.50	415.00	207.50
B, Bharath	Senior	India	8/1/2024	Non US Tax	Update the step-chart incorporating responses to S&C's comments on certain steps in the distribution of Quoine India shares	0.70	415.00	290.50
Madras, Hussain	Senior Manager	India	8/1/2024	Non US Tax	Preliminary review of the updated step-chart incorporating responses to S&C's comments on certain steps in the distribution of Quoine India shares	0.40	683.00	273.20
Molnar, Evgeniya	Senior	United States	8/1/2024	US State and Local Tax	Prepare second Texas unitary extension.	1.00	415.00	415.00
McComber, Donna	National Partner/Principal	United States	8/1/2024	Transfer Pricing	Work on allocation memo	1.30	1,040.00	1,352.00
Katsnelson, David	Senior Manager	United States	8/1/2024	Transfer Pricing	Review updated memo on allocation of post-bankruptcy expenses	0.70	683.00	478.10
Katsnelson, David	Senior Manager	United States	8/1/2024	Transfer Pricing	Review FY22 Master File for Transfer Pricing compliance	0.60	683.00	409.80
Billings, Phoebe	Manager	United States	8/1/2024	Transfer Pricing	Drafting follow up questions to Australian transfer pricing service providers regarding data provided	0.40	551.00	220.40
Billings, Phoebe	Manager	United States	8/1/2024	Transfer Pricing	Drafting supplemental filing documentation for 2022 country-by-country reporting	0.60	551.00	330.60
Beauchamp, Drew	Senior	United States	8/1/2024	Transfer Pricing	Detailed review of updated 2022 source information, setup 2022 country-by-country reporting conversion for processing, populate import template and run it through BAM, and detailed review of both pdf and xml output for accuracy	3.50	415.00	1,452.50
Beauchamp, Drew	Senior	United States	8/1/2024	Transfer Pricing	Addressing comments and updating generated pdf/xml files for 2022 country-by-country reporting	0.80	415.00	332.00
Inker, Brian	Senior	United States	8/1/2024	Transfer Pricing	Correspondence with EY UAE regarding FTX local FY23 compliance obligations	0.90	415.00	373.50
Bost, Anne	Managing Director	United States	8/1/2024	Transfer Pricing	Review local country filings for country by country reporting	2.40	814.00	1,953.60
Bost, Anne	Managing Director	United States	8/1/2024	Transfer Pricing	Review correspondence from EY Japan related to advance pricing agreement	1.60	814.00	1,302.40
Bost, Anne	Managing Director	United States	8/1/2024	Transfer Pricing	Review updated Paper Bird Country by Country Reporting for TYE 2022	3.30	814.00	2,686.20
Yeom, Sunny	Senior	United States	8/1/2024	Technology	Compare source table to identify changes by matching the previous July balance amount with the latest July balance data	2.90	415.00	1,203.50
Yeom, Sunny	Senior	United States	8/1/2024	Technology	Update for changes by identifying the prior July balance amount vs. the current version to match the newest July balance data	1.10	415.00	456.50
Gorman, Doug	Manager	United States	8/1/2024	Technology	Testing of consolidated crypto profit & loss calculations - asset names to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.50	551.00	1,928.50
Gorman, Doug	Manager	United States	8/1/2024	Technology	Testing of consolidated crypto profit & loss calculations - asset types to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.90	551.00	2,148.90
Gorman, Doug	Manager	United States	8/1/2024	Technology	Testing of consolidated crypto profit & loss calculations - asset prices to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.80	551.00	2,093.80
Gorman, Doug	Manager	United States	8/1/2024	Technology	Testing of consolidated crypto profit & loss calculations - basis to support Profit & Loss calculation of 2023 crypto activity for FTX entity	4.00	551.00	2,204.00
Gorman, Doug	Manager	United States	8/1/2024	Technology	Testing of consolidated crypto profit & loss calculations - calculations to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.80	551.00	1,542.80
Porto, Michael	Senior Manager	United States	8/1/2024	Technology	Compared information for Galaxy sales to table uploaded into trades data tables.	3.10	683.00	2,117.30
Porto, Michael	Senior Manager	United States	8/1/2024	Technology	Review for discrepancies in Sales vs Uploaded Data.	2.80	683.00	1,912.40
Suzuki, Jason	Senior Manager	Japan	8/1/2024	Non US Tax	Prepare transition of accounting system softledger for FTX Japan KK/FTX Japan Holdings KK/Quoine PTE	1.30	683.00	887.90
Suzuki, Jason	Senior Manager	Japan	8/1/2024	Non US Tax	Prepare transition for FTX Japan Holdings payments process people responsible/invoicing	1.10	683.00	751.30
Mizutani, Rie	Manager	Japan	8/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of the situation regarding the handling of invoices and GST in relation to the Indian subsidiary 1	0.90	551.00	495.90
Sakaguchi, Masato	Senior	Japan	8/1/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Investigate whether invoices to Quoine PTE that have been reported as outstanding have been paid	3.90	415.00	1,618.50
Sakaguchi, Masato	Senior	Japan	8/1/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation of the contents of Quoine India's accounting outsourcing agreement	3.00	415.00	1,245.00
Ashihara, Kae	Staff	Japan	8/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Quoine PTE's TB check for March 1, 2021 - March 31, 2022	2.30	236.00	542.80
Olurinola, Mosunmola	Senior Manager	Nigeria	8/1/2024	Transfer Pricing	Correspondence with the central team to provide information on the filing requirements in Nigeria	3.00	683.00	2,049.00
Wrenn, Kaitlin Doyle	Senior Manager	United States	8/1/2024	Payroll Tax	Federal tax request for Ledger Prime LLC payroll register documentation for 11/1/2022 to 10/31/2023.	1.50	683.00	1,024.50
Wrenn, Kaitlin Doyle	Senior Manager	United States	8/1/2024	Payroll Tax	Federal tax request for WRSS payroll register documentation for 11/1/2022 to 10/31/2023.	1.40	683.00	956.20

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Tong,Chia-Hui	Senior Manager	United States	8/1/2024	Project Management Office Transition	Review activity tracker open items to assess progress of engagement deliverables	1.30	683.00	887.90
Tong,Chia-Hui	Senior Manager	United States	8/1/2024	Project Management Office Transition	Continue reviewing current week's open items in activity tracker of engagement deliverables.	0.50	683.00	341.50
Charalambous,Chrysanthos	Staff	Cyprus	8/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of Bookkeeping for July 2024 for FTX Crypto Services Ltd	1.10	236.00	259.60
Charalambous,Chrysanthos	Staff	Cyprus	8/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of Bookkeeping for July 2024 for FTX EMEA Services Ltd	0.40	236.00	94.40
McPhee,Tiffany	Manager	BBC Region	8/1/2024	Non US Tax	Business License (BL) status and research regarding submission of historical returns for 2023 and current returns for 2024	0.50	551.00	275.50
Sangster,Mark	Senior	BBC Region	8/1/2024	Non US Tax	Reviewing CFO's queries with Nina Ossanlou regarding BVI and Bahamas CbCR filings	0.40	415.00	166.00
Allen,Jenefier Michelle	Staff	United States	8/1/2024	Non US Tax	OGM - Process user access request to remove deliverables	0.20	236.00	47.20
Ossanlou,Nina Shehrezade	Manager	United States	8/1/2024	Non US Tax	"8/1/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou"	0.50	551.00	275.50
Ossanlou,Nina Shehrezade	Manager	United States	8/1/2024	Non US Tax	Review of Tricor GST returns provided, review of emails regarding SGP entity, Seychelles, etc.	1.30	551.00	716.30
Ossanlou,Nina Shehrezade	Manager	United States	8/1/2024	Non US Tax	Review of August deliverables for the SRP	0.90	551.00	495.90
Ossanlou,Nina Shehrezade	Manager	United States	8/1/2024	Non US Tax	Looking into Analysis's dormancy for the period of Oct 21 through Aug 22	0.40	551.00	220.40
MacLean,Corrie	Senior	United States	8/1/2024	Non US Tax	Communications to workstreams and local teams regarding governance, compliance tracking	3.10	415.00	1,286.50
Berman,Jake	Senior Manager	United States	8/1/2024	US Income Tax	Reviewing latest updates to the digital tax asset calculation for 10/31/23 tax year	2.20	683.00	1,502.60
Berman,Jake	Senior Manager	United States	8/1/2024	US Income Tax	Reviewing allocation workbooks for bankruptcy expense analysis for 10/31/23 tax year	2.30	683.00	1,570.90
Berman,Jake	Senior Manager	United States	8/1/2024	US Income Tax	Reviewing tax return workbooks for 10.31.23 tax year	2.10	683.00	1,434.30
Berman,Jake	Senior Manager	United States	8/1/2024	US Income Tax	Reviewing latest updates to projected digital tax asset calculations for 10/31/24	1.40	683.00	956.20
Scott,James	Client Serving Contractor JS	United States	8/1/2024	Non US Tax	Country by country reporting requirement review for Singapore and Hong Kong	0.30	600.00	180.00
Scott,James	Client Serving Contractor JS	United States	8/1/2024	Non US Tax	GST filing source data review	0.30	600.00	180.00
Scott,James	Client Serving Contractor JS	United States	8/1/2024	US Income Tax	Federal tax matters related to 10/31/23 federal tax reporting	0.80	600.00	480.00
Scott,James	Client Serving Contractor JS	United States	8/1/2024	US Income Tax	Review of digital asset gain/loss calculation for 10/31/23	0.40	600.00	240.00
Feliciano,Christopher	Staff	United States	8/1/2024	US Income Tax	Work Done on certain workbook/balancing and fixing certain Returns	3.10	236.00	731.60
McGee,Liz	Senior Manager	United States	8/1/2024	IRS Audit Matters	Review government tax documents	0.50	683.00	341.50
Mistler,Brian M	Senior Manager	United States	8/1/2024	US Income Tax	Basis calculations for brokerage positions	2.30	683.00	1,570.90
Mistler,Brian M	Senior Manager	United States	8/1/2024	US Income Tax	Research re: basis accounting methods	1.60	683.00	1,092.80
Mistler,Brian M	Senior Manager	United States	8/1/2024	US Income Tax	Preparation of graphs and data analysis for final crypto inventory	1.40	683.00	956.20
Mistler,Brian M	Senior Manager	United States	8/1/2024	US Income Tax	Review of Ledger draft allocation files	0.80	683.00	546.40
Mistler,Brian M	Senior Manager	United States	8/1/2024	US Income Tax	Correspondence for final gain/loss calculations	0.70	683.00	478.10
Cushner,Sam	Manager	United States	8/1/2024	US International Tax	Review form for FTX Europe AG	1.20	551.00	661.20
Cushner,Sam	Manager	United States	8/1/2024	US International Tax	Review form for FTX Crypto Services	1.30	551.00	716.30
Dubroff,Andy	Managing Director	United States	8/1/2024	Tax Advisory	Analyze treatment of FTX income inclusion issue	2.00	814.00	1,628.00
He,Ileana	Senior	United States	8/1/2024	US International Tax	Return update	0.50	415.00	207.50
Lamney,Caitlin	Senior	United States	8/1/2024	US International Tax	Updating returns per final comments	1.20	415.00	498.00
Mensah,Josephine	Staff	United States	8/1/2024	US International Tax	FTX Compliance - Updating form 5471 returns for review comments received	1.80	236.00	424.80
Mensah,Josephine	Staff	United States	8/1/2024	US Income Tax	FTX Federal Compliance - Updating federal return for review comments received	3.10	236.00	731.60
Mok,Wan Ling	Staff	United States	8/1/2024	US International Tax	Call with Philip Zhu (EY) on preparing PBC tb for 5471 return completion	0.80	236.00	188.80
Yang,Ming	Senior	United States	8/1/2024	US International Tax	Review 8865s and send comments for ventures partnership	2.00	415.00	830.00
Zhuo,Melody	Senior	United States	8/1/2024	US International Tax	FTX international tax compliance - project management	1.00	415.00	415.00
Zhuo,Melody	Senior	United States	8/1/2024	US International Tax	FTX international tax compliance - review return	3.50	415.00	1,452.50
Zhuo,Melody	Senior	United States	8/1/2024	US International Tax	FTX international tax compliance - update return	3.50	415.00	1,452.50
Musano,Matthew Albert	Senior Manager	United States	8/1/2024	US State and Local Tax	Internal walk through of state apportionment workbook for FTX entities. EY Attendees: E. Hall, M. Musano, W. Bieganski	0.50	683.00	341.50
Hall,Emily Melissa	Manager	United States	8/1/2024	US State and Local Tax	Internal walk through of state apportionment workbook for FTX entities. EY Attendees: E. Hall, M. Musano, W. Bieganski	0.50	551.00	275.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
DeVincenzo,Jennie	Managing Director	United States	8/1/2024	Payroll Tax	Internal debrief post-IRS call with auditor on the statute extension request on the FTX employment tax audits. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo	0.40	814.00	325.60
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/1/2024	Payroll Tax	Meeting with IRS employment tax auditor, Beth Nichols, to discuss the proposed IRS employment tax audit statute extensions on FTX entities. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: B. Nichols (IRS),	0.40	683.00	273.20
DeVincenzo,Jennie	Managing Director	United States	8/1/2024	Payroll Tax	Internal meeting to prepare for the IRS discussion on the FTX entities statute extension on employment tax audits. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo	0.50	814.00	407.00
Bieganski,Walter	Client Serving Contractor WB	United States	8/1/2024	US State and Local Tax	Internal walk through of state apportionment workbook for FTX entities. EY Attendees: E. Hall, M. Musano, W. Bieganski	0.50	200.00	100.00
Lowery,Kristie L	National Partner/Principal	United States	8/1/2024	Payroll Tax	Internal debrief post-IRS call with auditor on the statute extension request on the FTX employment tax audits. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo	0.40	1,040.00	416.00
Lowery,Kristie L	National Partner/Principal	United States	8/1/2024	Payroll Tax	Internal meeting to prepare for the IRS discussion on the FTX entities statute extension on employment tax audits. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo	0.50	1,040.00	520.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/1/2024	Payroll Tax	Internal meeting to prepare for the IRS discussion on the FTX entities statute extension on employment tax audits. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo	0.50	683.00	341.50
DeVincenzo,Jennie	Managing Director	United States	8/1/2024	Payroll Tax	Meeting with IRS employment tax auditor, Beth Nichols, to discuss the proposed IRS employment tax audit statute extensions on FTX entities. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: B. Nichols (IRS),	0.40	814.00	325.60
Sakaguchi,Masato	Senior	Japan	8/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to plan work items related to the transfer of shares of Quoine India Pte Ltd from FTX Japan KK to FTX Japan Holdings KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.10	415.00	456.50
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/1/2024	Payroll Tax	Internal debrief post-IRS call with auditor on the statute extension request on the FTX employment tax audits. EY Attendees: K. Wrenn, K. Lowery, J. DeVincenzo	0.40	683.00	273.20
Lowery,Kristie L	National Partner/Principal	United States	8/1/2024	Payroll Tax	Meeting with IRS employment tax auditor, Beth Nichols, to discuss the proposed IRS employment tax audit statute extensions on FTX entities. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: B. Nichols (IRS),	0.40	1,040.00	416.00
Ashihara,Kae	Staff	Japan	8/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to plan work items related to the transfer of shares of Quoine India Pte Ltd from FTX Japan KK to FTX Japan Holdings KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.10	236.00	259.60
Bieganski,Walter	Client Serving Contractor WB	United States	8/1/2024	US State and Local Tax	Meeting to discuss federal tax items from a state return perspective. EY Attendees: E. Hall, K. Wilson, L. McGee, M. Musano, W. Bieganski	0.60	200.00	120.00
McComber,Donna	National Partner/Principal	United States	8/1/2024	Transfer Pricing	Weekly meeting to discuss transfer pricing compliance and progress EY Attendees: D. Katsnelson, A. Bost, B. Inker, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.90	1,040.00	936.00
Wilson,Kat	Manager	United Kingdom	8/1/2024	Payroll Tax	Meeting to discuss federal tax items from a state return perspective. EY Attendees: E. Hall, K. Wilson, L. McGee, M. Musano, W. Bieganski	0.60	551.00	330.60
McGee,Liz	Senior Manager	United States	8/1/2024	IRS Audit Matters	Meeting to discuss federal tax items from a state return perspective. EY Attendees: E. Hall, K. Wilson, L. McGee, M. Musano, W. Bieganski	0.60	683.00	409.80
Musano,Matthew Albert	Senior Manager	United States	8/1/2024	US State and Local Tax	Meeting to discuss federal tax items from a state return perspective. EY Attendees: E. Hall, K. Wilson, L. McGee, M. Musano, W. Bieganski	0.60	683.00	409.80
Mistler,Brian M	Senior Manager	United States	8/1/2024	US Income Tax	Digital Asset Gain/Loss Walkthrough Discussion EY Attendees: J. Berman, B. Mistler Other Attendees: G. Walia (A&M), S. Glustein (A&M), S. Paolinetti (A&M), K. Ramanathan (A&M), D. Sagen (A&M),	0.40	683.00	273.20
Katsnelson,David	Senior Manager	United States	8/1/2024	Transfer Pricing	Weekly meeting to discuss transfer pricing compliance and progress EY Attendees: D. Katsnelson, A. Bost, B. Inker, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.90	683.00	614.70
Bost,Anne	Managing Director	United States	8/1/2024	Transfer Pricing	Weekly meeting to discuss transfer pricing compliance and progress EY Attendees: D. Katsnelson, A. Bost, B. Inker, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.90	814.00	732.60
Inker,Brian	Senior	United States	8/1/2024	Transfer Pricing	Weekly meeting to discuss transfer pricing compliance and progress EY Attendees: D. Katsnelson, A. Bost, B. Inker, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.90	415.00	373.50
Suzuki,Jason	Senior Manager	Japan	8/1/2024	Non US Tax	Meeting to plan work items related to the transfer of shares of Quoine India Pte Ltd from FTX Japan KK to FTX Japan Holdings KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.10	683.00	751.30

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Berman,Jake	Senior Manager	United States	8/1/2024	US Income Tax	Digital Asset Gain/Loss Walkthrough Discussion EY Attendees: J. Berman, B. Mistler Other Attendees: G. Walia (A&M), S. Glustein (A&M), S. Paolinetti (A&M), K. Ramanathan (A&M), D. Sagen (A&M).	0.40	683.00	273.20
Hall,Emily Melissa	Manager	United States	8/1/2024	US State and Local Tax	Meeting to discuss federal tax items from a state return perspective. EY Attendees: E. Hall, K. Wilson, L. McGee, M. Musano, W. Bieganski	0.60	551.00	330.60
Mizutani,Rie	Manager	Japan	8/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to plan work items related to the transfer of shares of Quoine India Pte Ltd from FTX Japan KK to FTX Japan Holdings KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.10	551.00	606.10
Billings,Phoebe	Manager	United States	8/1/2024	Transfer Pricing	Weekly meeting to discuss transfer pricing compliance and progress EY Attendees: D. Katsnelson, A. Bost, B. Inker, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.90	551.00	495.90
O'Reilly,Logan	Senior	United States	8/1/2024	Transfer Pricing	Weekly meeting to discuss transfer pricing compliance and progress EY Attendees: D. Katsnelson, A. Bost, B. Inker, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.90	415.00	373.50
Di Stefano,Giulia	Senior	United States	8/1/2024	Transfer Pricing	Redrafted bankruptcy rules and transfer pricing rules in the post bankruptcy allocation memo	2.90	415.00	1,203.50
Di Stefano,Giulia	Senior	United States	8/1/2024	Transfer Pricing	Weekly meeting to discuss transfer pricing compliance and progress EY Attendees: D. Katsnelson, A. Bost, B. Inker, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.90	415.00	373.50
Hammon,David Lane	Senior Manager	United States	8/1/2024	Non US Tax	Correspondences regarding the compliance transition package for the purchaser of FTX Europe.	1.60	683.00	1,092.80
Hammon,David Lane	Senior Manager	United States	8/1/2024	Non US Tax	Correspondences regarding requests for financial information required to prepare the US informational returns of certain FTX foreign entities.	0.60	683.00	409.80
Hammon,David Lane	Senior Manager	United States	8/1/2024	Non US Tax	Correspondences regarding the setup in of the primary user required to file the CbCR notifications for the FTX BVI and Bahamas entities.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	8/1/2024	Non US Tax	Correspondences regarding EY's tax/accounting support for certain FTX APAC countries post-sale of FTX Japan KK.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	8/1/2024	Non US Tax	Correspondences concerning the requirement for the FTX Seychelles entities to prepare/submit formal financial statements.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	8/1/2024	Non US Tax	Correspondences concerning next steps for addressing the 2017 GST return of Quoine Singapore.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	8/1/2024	Non US Tax	Correspondences regarding status and next steps for addressing tax filings for the FTX foreign entities.	0.50	683.00	341.50
Bailey,Doug	Partner/Principal	United States	8/1/2024	Tax Advisory	Review latest draft of gain loss calculation of digital assets	2.60	866.00	2,251.60
Bailey,Doug	Partner/Principal	United States	8/1/2024	Tax Advisory	Analysis of Solana holdings and dispositions	1.60	866.00	1,385.60
Huang,Ricki	Senior	United States	8/1/2024	US Income Tax	Reviewed the federal mapping for inter silo related and had it recoded for all entities in order to correctly reflect it in the tax software system -1	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/1/2024	US Income Tax	Reviewed the federal mapping for inter silo related and had it recoded for all entities in order to correctly reflect it in the tax software system -2	3.00	415.00	1,245.00
Ortiz,Daniella	Senior	United States	8/1/2024	US International Tax	Tax return workpaper update	1.50	415.00	622.50
Yang,Rachel Sim	Senior Manager	United States	8/1/2024	US International Tax	Review form for FTX Crypto Services	0.90	683.00	614.70
Yang,Rachel Sim	Senior Manager	United States	8/1/2024	US International Tax	Review form for FTX Derivatives	0.90	683.00	614.70
Yang,Rachel Sim	Senior Manager	United States	8/1/2024	US International Tax	Review form for FTX Japan Holdings	1.20	683.00	819.60
Yang,Rachel Sim	Senior Manager	United States	8/1/2024	US International Tax	Review form for FTX Japan KK	1.00	683.00	683.00
Braun,Avi	Staff	United States	8/1/2024	US International Tax	FTX International Tax Compliance return update	2.10	236.00	495.60
Zhu,Philip	Senior	United States	8/1/2024	US International Tax	Reviewed 5471 3rd batch	1.70	415.00	705.50
Neziroski,David	Consultant	United States	8/1/2024	Fee/Employment Applications	Review and prepare requested detail for U.S. Trustee and fee examiner	3.30	445.00	1,468.50
Perez,Ellen Joy	Senior	Gibraltar	8/2/2024	Non US Tax	ZUBR Exchange Ltd: updating the CbCr notification FY2023 and for client's approval	0.50	415.00	207.50
Asim,Malik Umer	Senior	United States	8/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of 2023 financial statement provided by EY Germany for the transition package	0.50	415.00	207.50
Madras,Hussain	Senior Manager	India	8/2/2024	Non US Tax	Email response to S&C with respect to determination of date of transfer for distribution of Quoine India's shares from FTX Japan KK to FTX Japan Holdings KK	0.10	683.00	68.30
Huang,Vanesa	Senior	United States	8/2/2024	US State and Local Tax	Reviewed annual report calendar for upcoming annual reports	0.40	415.00	166.00
Molnar,Evgeniya	Senior	United States	8/2/2024	US State and Local Tax	Prepare second New York City unitary extension.	0.70	415.00	290.50
Molnar,Evgeniya	Senior	United States	8/2/2024	US State and Local Tax	Qualify second extensions for e-filing in One Source Income Tax software.	0.60	415.00	249.00
Molnar,Evgeniya	Senior	United States	8/2/2024	US State and Local Tax	Prepare second New York State unitary extension.	0.90	415.00	373.50
McComber,Donna	National Partner/Principal	United States	8/2/2024	Transfer Pricing	Work on memo re allocation	0.40	1,040.00	416.00
Billings,Phoebe	Manager	United States	8/2/2024	Transfer Pricing	Review and provide details regarding Japanese advanced pricing agreement with EY compliance team	0.40	551.00	220.40

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bost,Anne	Managing Director	United States	8/2/2024	Transfer Pricing	Review Form 5472 requirements	1.70	814.00	1,383.80
Bost,Anne	Managing Director	United States	8/2/2024	Transfer Pricing	Review draft CbCR forms	2.30	814.00	1,872.20
Bost,Anne	Managing Director	United States	8/2/2024	Transfer Pricing	Review issues around financial data related to Country by Country Reporting	1.70	814.00	1,383.80
Yeom,Sunny	Senior	United States	8/2/2024	Technology	Continue updating for changes by identifying the prior July balance amount vs. the current version to match the newest July balance data	3.10	415.00	1,286.50
Yeom,Sunny	Senior	United States	8/2/2024	Technology	Refresh the Power BI Reports of the audit table generated by the updated FIFO script	1.90	415.00	788.50
Gorman,Doug	Manager	United States	8/2/2024	Technology	Documentation of testing of consolidated crypto profit & loss calculations to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.70	551.00	1,487.70
Gorman,Doug	Manager	United States	8/2/2024	Technology	Socialize results of testing of consolidated crypto profit & loss calculations to support Profit & Loss calculation of 2023 crypto activity for FTX entity	1.60	551.00	881.60
Gorman,Doug	Manager	United States	8/2/2024	Technology	Determine approach to update issues found during testing of consolidated crypto profit & loss calculations to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.30	551.00	1,818.30
Gorman,Doug	Manager	United States	8/2/2024	Technology	Update SQL code for issues found during testing of consolidated crypto profit & loss calculations - asset names to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.90	551.00	2,148.90
Porto,Michael	Senior Manager	United States	8/2/2024	Technology	QAed code created for module 1 of the FIFO Process.	2.20	683.00	1,502.60
Porto,Michael	Senior Manager	United States	8/2/2024	Technology	Smoke testing for Databricks pipeline.	3.50	683.00	2,390.50
Porto,Michael	Senior Manager	United States	8/2/2024	Technology	Fix Databricks pipeline.	1.30	683.00	887.90
Suzuki,Jason	Senior Manager	Japan	8/2/2024	Non US Tax	Work to transition of bank accounts for processing payments for FTX Japan Holdings KK	1.00	683.00	683.00
Suzuki,Jason	Senior Manager	Japan	8/2/2024	Non US Tax	Correspondence related to Quoine India invoice which needed to be revised for Goods Services Tax amount	0.60	683.00	409.80
Suzuki,Jason	Senior Manager	Japan	8/2/2024	Non US Tax	Preparation/review of tax forms required to document for India tax authorities the transfer of Quoine India shares from FTX Japan KK to FTX Japan Holdings KK	1.70	683.00	1,161.10
Suzuki,Jason	Senior Manager	Japan	8/2/2024	Non US Tax	Coordination of preparation of audited financial statements required to document for India tax authorities the transfer of Quoine India shares from FTX Japan KK to FTX Japan Holdings KK	0.70	683.00	478.10
Suzuki,Jason	Senior Manager	Japan	8/2/2024	Non US Tax	Communication to director of Quoine India related to the status of bank accounts for invoicing purposes	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	8/2/2024	Non US Tax	Correspondence for final confirmation of resolution of bank account issues with how to proceed payment of a salary claim settled against FTX Japan KK	0.30	683.00	204.90
Mizutani,Rie	Manager	Japan	8/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Review information to separate accounting software for the Japan entity_ 1	0.70	551.00	385.70
Mizutani,Rie	Manager	Japan	8/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of the situation regarding the handling of invoices and GST in relation to the Indian subsidiary_ 2	1.30	551.00	716.30
Sakaguchi,Masato	Senior	Japan	8/2/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation of payment method for invoices from a law firm to FTX Japan Holdings KK (USD or JPY), (payment from which bank account)	2.90	415.00	1,203.50
Sakaguchi,Masato	Senior	Japan	8/2/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Preparing and sending materials for Quoine India for July monthly closing	2.70	415.00	1,120.50
Sakaguchi,Masato	Senior	Japan	8/2/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Inputting entries of FTX Japan Holdings KK to accounting system	1.40	415.00	581.00
Ashihara,Kae	Staff	Japan	8/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare proof of residency for Quoine India	2.70	236.00	637.20
Poloner,Seth	Managing Director	United States	8/2/2024	Information Reporting	Review distribution agreement	1.00	814.00	814.00
Poloner,Seth	Managing Director	United States	8/2/2024	Information Reporting	Email correspondence regarding distribution agreement	0.10	814.00	81.40
Tong,Chia-Hui	Senior Manager	United States	8/2/2024	Project Management Office Transition	Review open action items at end of week to ensure the engagement team is prepared for next steps the following week	1.20	683.00	819.60
Mizutani,Rie	Manager	Japan	8/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Organize and review information to separate accounting software for the Japan entity_ 1	0.70	551.00	385.70
Schug,Elaine	Senior Manager	United Kingdom	8/2/2024	Payroll Tax	Review of corrected OGM Deliverables	0.40	683.00	273.20
MacLean,Corrie	Senior	United States	8/2/2024	Non US Tax	Review outstanding deliverables report through 9/30 for the July stakeholder reporting package and share communication to Non-US workstream leads	3.20	415.00	1,328.00
Faerber,Anna	Senior Manager	Seychelles	8/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Response to client query on accounting records	1.00	683.00	683.00
Berman,Jake	Senior Manager	United States	8/2/2024	US Income Tax	Reviewing the updates made after comments on allocation workbooks for bankruptcy expense analysis for 10/31/23 tax year	2.80	683.00	1,912.40
Berman,Jake	Senior Manager	United States	8/2/2024	US Income Tax	Reviewing updates to digital tax asset calculation by coin for 10.31.23	1.60	683.00	1,092.80
Berman,Jake	Senior Manager	United States	8/2/2024	US Income Tax	Reviewing tax return workbooks for WRS for 10.31.23	1.10	683.00	751.30
Scott,James	Client Serving Contractor JS	United States	8/2/2024	Non US Tax	Assessment of financial statement requirements Seychelles	0.20	600.00	120.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	United States	8/2/2024	US Income Tax	Federal tax matters related to 10/31/2024	0.70	600.00	420.00
Massengill,Clint	Managing Director	United States	8/2/2024	US Income Tax	Research technical tax matter	0.50	814.00	407.00
Feliciano,Christopher	Staff	United States	8/2/2024	US Income Tax	Work Done on Balancing and for certain Return for 2 hours in OIT and Fixing specific issues on return for reprint for an hour/ hr spent going through specific workpapers in OIT	3.90	236.00	920.40
McGee,Liz	Senior Manager	United States	8/2/2024	IRS Audit Matters	Review analysis of reporting issues	1.70	683.00	1,161.10
Mistler,Brian M	Senior Manager	United States	8/2/2024	US Income Tax	Preparation of additional Workpapers for final gain/loss calculation	1.60	683.00	1,092.80
Mistler,Brian M	Senior Manager	United States	8/2/2024	US Income Tax	Preparation of workbook for final gain loss calculation	2.70	683.00	1,844.10
Mistler,Brian M	Senior Manager	United States	8/2/2024	US Income Tax	Review of expense allocation files	0.90	683.00	614.70
Mistler,Brian M	Senior Manager	United States	8/2/2024	US Income Tax	Correspondence re: tax gain/loss allocations	0.40	683.00	273.20
Mistler,Brian M	Senior Manager	United States	8/2/2024	US Income Tax	Research re: various cryptocurrencies	1.00	683.00	683.00
Chen,Zhu En	Staff	United States	8/2/2024	US International Tax	Updating FTX Trinit entities on OIT	2.60	236.00	613.60
Choque,Steven	Staff	United States	8/2/2024	US International Tax	Cleared Comments on FTX Crypto Services Ltd	2.40	236.00	566.40
Choque,Steven	Staff	United States	8/2/2024	US International Tax	Continued clearing comments on FTX Crypto Services Ltd	2.40	236.00	566.40
Cushman,Sam	Manager	United States	8/2/2024	US International Tax	Review form for FTX Derivatives	1.50	551.00	826.50
Dubroff,Andy	Managing Director	United States	8/2/2024	Tax Advisory	Review new materials from CDavis re: FTX potential income inclusion and role of state tax law	1.00	814.00	814.00
Dubroff,Andy	Managing Director	United States	8/2/2024	Tax Advisory	Review new materials re: specific legal arguments and supporting authorities for income inclusion analysis	2.00	814.00	1,628.00
Jayanthi,Lakshmi	Senior Manager	United States	8/2/2024	US International Tax	Review of the bankruptcy disclosure statements and the summary put together by team members of potential tax considerations	1.80	683.00	1,229.40
Lammey,Caitlin	Senior	United States	8/2/2024	US International Tax	Clearing review comments for all entities	3.30	415.00	1,369.50
Liu,Ke	Senior	United States	8/2/2024	US International Tax	Update comments sent from senior manager for FTX Derivatives GmbH and reprint the form	2.00	415.00	830.00
Mensah,Josephine	Staff	United States	8/2/2024	US International Tax	FTX Compliance - Continued updating returns for review comments received	2.20	236.00	519.20
Mensah,Josephine	Staff	United States	8/2/2024	US Income Tax	FTX Federal Compliance - Continued updating federal return for review comments received	2.90	236.00	684.40
O'Connell,Dillon	Senior Manager	United States	8/2/2024	Tax Advisory	Research tax matters described in documents.	0.50	683.00	341.50
Zhuo,Melody	Senior	United States	8/2/2024	US International Tax	FTX international tax compliance - client email	1.00	415.00	415.00
Zhuo,Melody	Senior	United States	8/2/2024	US International Tax	FTX international tax compliance - technical issue work through	3.50	415.00	1,452.50
Zhuo,Melody	Senior	United States	8/2/2024	US International Tax	FTX international tax compliance - workpaper review for technical issue	3.50	415.00	1,452.50
Mistler,Brian M	Senior Manager	United States	8/2/2024	US Income Tax	Call to discuss latest updates made to the digital tax asset calculation EY Attendees: J. Berman, D. Gorman, B. Mistler	0.50	683.00	341.50
Gorman,Doug	Manager	United States	8/2/2024	Technology	Call to discuss latest updates made to the digital tax asset calculation EY Attendees: J. Berman, D. Gorman, B. Mistler	0.50	551.00	275.50
Berman,Jake	Senior Manager	United States	8/2/2024	US Income Tax	Call to discuss latest updates made to the digital tax asset calculation EY Attendees: J. Berman, D. Gorman, B. Mistler	0.50	683.00	341.50
O'Connell,Dillon	Senior Manager	United States	8/2/2024	US International Tax	Meeting to discuss estimate tax implications for future sales of entities EY Attendees: J. Berman, A. Herman, D. O'Connell	0.50	683.00	341.50
Herman,Andrew	Partner/Principal	United States	8/2/2024	US International Tax	Meeting to discuss estimate tax implications for future sales of entities EY Attendees: J. Berman, A. Herman, D. O'Connell	0.50	866.00	433.00
Berman,Jake	Senior Manager	United States	8/2/2024	US Income Tax	Meeting to discuss estimate tax implications for future sales of entities EY Attendees: J. Berman, A. Herman, D. O'Connell	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	United States	8/2/2024	US Income Tax	Meeting to discuss digital tax asset calculation for 10.31.23 EY Attendees: J. Berman, L. McGee, L. Lovelace, B. Mistler, J. Scott	1.00	600.00	600.00
Berman,Jake	Senior Manager	United States	8/2/2024	US Income Tax	Meeting to discuss digital tax asset calculation for 10.31.23 EY Attendees: J. Berman, L. McGee, L. Lovelace, B. Mistler, J. Scott	1.00	683.00	683.00
Mistler,Brian M	Senior Manager	United States	8/2/2024	US Income Tax	Meeting to discuss digital tax asset calculation for 10.31.23 EY Attendees: J. Berman, L. McGee, L. Lovelace, B. Mistler, J. Scott	1.00	683.00	683.00
Lovelace,Lauren	Partner/Principal	United States	8/2/2024	US International Tax	Meeting to discuss digital tax asset calculation for 10.31.23 EY Attendees: J. Berman, L. McGee, L. Lovelace, B. Mistler, J. Scott	1.00	866.00	866.00
McGee,Liz	Senior Manager	United States	8/2/2024	IRS Audit Matters	Meeting to discuss digital tax asset calculation for 10.31.23 EY Attendees: J. Berman, L. McGee, L. Lovelace, B. Mistler, J. Scott	1.00	683.00	683.00
Hammon,David Lane	Senior Manager	United States	8/2/2024	Non US Tax	8/2/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	683.00	341.50
MacLean,Corrie	Senior	United States	8/2/2024	Non US Tax	8/2/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, O. Oyetunde, M. Asim, J. Scott Other Attendees: E. Simpson (sullcrom), A. Kranzley (S&C), A. Courroy (Sullcrom), E. Dalgleish (A&M), M. Cilia (FTX),	0.50	415.00	207.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Molnar,Evgeniya	Senior	United States	8/2/2024	US State and Local Tax	Internal call to walk through state tax automated compliance workpaper approach for current year filings. EY Attendees: E. Hall, E. Molnar	0.30	415.00	124.50
Ossanolou,Nina Shehrezade	Manager	United States	8/2/2024	Non US Tax	8/2/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.50	551.00	275.50
Scott,James	Client Serving Contractor JS	United States	8/2/2024	US Income Tax	8/2/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, O. Oyetunde, M. Asim, J. Scott Other Attendees: E. Simpson (sullcrom), A. Kranzley (S&C), A. Courroy (Sullerom), E. Dalgleish (A&M), M. Cilia (FTX),	0.50	600.00	300.00
Ossanolou,Nina Shehrezade	Manager	United States	8/2/2024	Non US Tax	8/2/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, O. Oyetunde, M. Asim, J. Scott Other Attendees: E. Simpson (sullerom), A. Kranzley (S&C), A. Courroy (Sullerom), E. Dalgleish (A&M), M. Cilia (FTX),	0.50	551.00	275.50
Hammon,David Lane	Senior Manager	United States	8/2/2024	Non US Tax	8/2/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, O. Oyetunde, M. Asim, J. Scott Other Attendees: E. Simpson (sullcrom), A. Kranzley (S&C), A. Courroy (Sullerom), E. Dalgleish (A&M), M. Cilia (FTX),	0.50	683.00	341.50
Asim,Malik Umer	Senior	United States	8/2/2024	ACR Bookkeeping/ACR Statutory Reporting	8/2/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, O. Oyetunde, M. Asim, J. Scott Other Attendees: E. Simpson (sullcrom), A. Kranzley (S&C), A. Courroy (Sullerom), E. Dalgleish (A&M), M. Cilia (FTX),	0.50	415.00	207.50
Oyetunde,Oyebode	Manager	United States	8/2/2024	ACR Bookkeeping/ACR Statutory Reporting	8/2/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, O. Oyetunde, M. Asim, J. Scott Other Attendees: E. Simpson (sullerom), A. Kranzley (S&C), A. Courroy (Sullerom), E. Dalgleish (A&M), M. Cilia (FTX),	0.50	551.00	275.50
Hall,Emily Melissa	Manager	United States	8/2/2024	US State and Local Tax	Internal call to walk through state tax automated compliance workpaper approach for current year filings. EY Attendees: E. Hall, E. Molnar	0.30	551.00	165.30
MacLean,Corrie	Senior	United States	8/2/2024	Non US Tax	8/2/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.50	415.00	207.50
Hall,Emily Melissa	Manager	United States	8/2/2024	US State and Local Tax	Internal call to discuss 2023 state filing methodology. EY Attendees: E. Hall, C. Dichter	0.20	551.00	110.20
Dichter,Chuck	Staff	United States	8/2/2024	US State and Local Tax	Internal call to discuss 2023 state filing methodology. EY Attendees: E. Hall, C. Dichter	0.20	236.00	47.20
Di Stefano,Giulia	Senior	United States	8/2/2024	Transfer Pricing	Drafted expenses allocation memo	3.90	415.00	1,618.50
Di Stefano,Giulia	Senior	United States	8/2/2024	Transfer Pricing	Researched and drafted correspondence with teams on Gibraltar transfer pricing compliance	2.20	415.00	913.00
Hammon,David Lane	Senior Manager	United States	8/2/2024	Non US Tax	Prep for weekly discussion regarding the winding down of FTX foreign entities.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	8/2/2024	Non US Tax	Correspondences regarding the status of certain filings in the compliance transition package for the purchaser of FTX Europe.	0.60	683.00	409.80
Hammon,David Lane	Senior Manager	United States	8/2/2024	Non US Tax	Correspondences regarding the requirement to prepare a valuation report as a result of the share transfer of Quoine India.	0.60	683.00	409.80
Hammon,David Lane	Senior Manager	United States	8/2/2024	Non US Tax	Correspondences regarding the transfer pricing filings to be included in the transition package to be shared with the purchaser of FTX Japan KK.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	8/2/2024	Non US Tax	Correspondences concerning the requirement for the FTX Seychelles entities to prepare/ldge financials statements.	0.20	683.00	136.60
Bailey,Doug	Partner/Principal	United States	8/2/2024	Tax Advisory	Review draft international tax compliance filings	3.70	866.00	3,204.20
Bailey,Doug	Partner/Principal	United States	8/2/2024	Tax Advisory	Further analysis of digital asset gain and loss calculations	2.60	866.00	2,251.60
Bailey,Doug	Partner/Principal	United States	8/2/2024	Tax Advisory	Comparison of fills and trades data quality	2.20	866.00	1,905.20
Huang,Ricki	Senior	United States	8/2/2024	US Income Tax	Reviewed the federal mapping for inter silo related and had it recoded for all entities in order to correctly reflect it in the tax fastware system -3	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/2/2024	US Income Tax	Reviewed the federal mapping for inter silo related and had it recoded for all entities in order to correctly reflect it in the tax fastware system -4	3.00	415.00	1,245.00
Yang,Rachel Sim	Senior Manager	United States	8/2/2024	US International Tax	Review form for FTX Certificates GmbH	2.20	683.00	1,502.60
Yang,Rachel Sim	Senior Manager	United States	8/2/2024	US International Tax	Review form for FTX Switzerland	2.00	683.00	1,366.00
Yang,Rachel Sim	Senior Manager	United States	8/2/2024	US International Tax	Rereview of form for FTX Crypto Services	0.60	683.00	409.80
Yang,Rachel Sim	Senior Manager	United States	8/2/2024	US International Tax	Re-eview form for FTX Derivatives	0.40	683.00	273.20
Yang,Rachel Sim	Senior Manager	United States	8/2/2024	US International Tax	Re-review form for FTX Japan Holdings	1.50	683.00	1,024.50
Yang,Rachel Sim	Senior Manager	United States	8/2/2024	US International Tax	Re-review form for FTX Japan KK	1.30	683.00	887.90
Braun,Avi	Staff	United States	8/2/2024	US International Tax	FTX International Tax Compliance return review	1.50	236.00	354.00
Zhu,Philip	Senior	United States	8/2/2024	US International Tax	Continued review 5471 3rd batch and provide review comments	3.50	415.00	1,452.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Neziroski, David	Consultant	United States	8/2/2024	Fee/Employment Applications	Continue to review the May detail for sensitivity	2.80	445.00	1,246.00
Gorman, Doug	Manager	United States	8/3/2024	Technology	Understand and document requirements for updates to post-petition crypto sales projections table to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.20	551.00	1,212.20
Gorman, Doug	Manager	United States	8/3/2024	Technology	Develop SQL code to update post-petition crypto sales projections table to support Profit & Loss calculation of 2023 crypto activity for FTX entity	1.80	551.00	991.80
Choque, Steven	Staff	United States	8/3/2024	US International Tax	Updated FTX Europe AG Schedule C, F and Schedule J	3.70	236.00	873.20
Choque, Steven	Staff	United States	8/3/2024	US International Tax	Updated Schedule I-1, Q, and F	1.50	236.00	354.00
Di Stefano, Giulia	Senior	United States	8/3/2024	Transfer Pricing	Implemented a boost (ey) reviews to the allocation memo	2.50	415.00	1,037.50
Di Stefano, Giulia	Senior	United States	8/3/2024	Transfer Pricing	Reviewed the transfer pricing documentation for fy2023	2.10	415.00	871.50
Gorman, Doug	Manager	United States	8/4/2024	Technology	Update post-petition crypto sales projections table to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman, Doug	Manager	United States	8/4/2024	Technology	Regenerate profit & loss SQL calculations due to new post-petition crypto sales projections requirements - step 1 - cleansing to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.40	551.00	1,322.40
Geisler, Arthur	Staff	Switzerland/Lichtenstein	8/5/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Review with V. Bouza (EY) of the MOR report of July and adjustments of the correction.	3.00	236.00	708.00
Geisler, Arthur	Staff	Switzerland/Lichtenstein	8/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Sent an email to A. Giovanoli (Matrix) requesting the missing document, followed by the appropriate accounting entries once received.	1.60	236.00	377.60
Geisler, Arthur	Staff	Switzerland/Lichtenstein	8/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Providing by e-mail the MOR report to R. Hoskins (RLKS)	0.50	236.00	118.00
Bouza, Victor	Manager	Switzerland/Lichtenstein	8/5/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Review of the July MOR	1.00	551.00	551.00
Asim, Malik Umer	Senior	United States	8/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY local teams to confirm audit the status Financial statements	0.10	415.00	41.50
Vasic, Dajana	Staff	Switzerland/Lichtenstein	8/5/2024	Non US Tax	FTX Europe: tax return 22 / view e-mail to client regarding accepted PPA	0.50	236.00	118.00
Bieganski, Walter	Client Serving Contractor WB	United States	8/5/2024	US State and Local Tax	Review of New York tax implications of liquidating trust.	0.30	200.00	60.00
Dichter, Chuck	Staff	United States	8/5/2024	US State and Local Tax	Copying and recreating STAC workbooks for TY2022 within TY2023 folder due to change in fiscal year change.	1.80	236.00	424.80
Dichter, Chuck	Staff	United States	8/5/2024	US State and Local Tax	Updating separate company input workpapers for FTX entities.	1.80	236.00	424.80
Dichter, Chuck	Staff	United States	8/5/2024	US State and Local Tax	Prepare configuration workpaper for returns with year-end 10/31/2023.	2.00	236.00	472.00
Hall, Emily Melissa	Manager	United States	8/5/2024	US State and Local Tax	Email to J. Berman (EY) concerning tax technical matter.	0.30	551.00	165.30
Hall, Emily Melissa	Manager	United States	8/5/2024	US State and Local Tax	Prepare updated FTX entity listing for tax year end October 31, 2023 for state tracking and workpaper preparation.	1.30	551.00	716.30
Hall, Emily Melissa	Manager	United States	8/5/2024	US State and Local Tax	Email to M. Musano (EY) containing list of returns due 8/15 and indicating which returns contain a franchise tax component.	0.50	551.00	275.50
Hall, Emily Melissa	Manager	United States	8/5/2024	US State and Local Tax	Send additional questions to J. Berman (EY) and B. Mistler (EY) concerning federal treatment for certain FTX entities.	0.30	551.00	165.30
Hall, Emily Melissa	Manager	United States	8/5/2024	US State and Local Tax	Update "other receipts" data in apportionment workpaper for FTX entity.	0.80	551.00	440.80
Holcomb, Gary	Managing Director	United States	8/5/2024	US State and Local Tax	Response to question from E. Zhang (EY) concerning fiscal year tax form.	0.40	814.00	325.60
Musano, Matthew Albert	Senior Manager	United States	8/5/2024	US State and Local Tax	Research into sourcing for bank interest income for state income tax returns	1.30	683.00	887.90
Musano, Matthew Albert	Senior Manager	United States	8/5/2024	US State and Local Tax	Drafting email on New York sourcing for dispositions of capital gains.	2.80	683.00	1,912.40
Musano, Matthew Albert	Senior Manager	United States	8/5/2024	US State and Local Tax	Research on New York rules around distributions under bankruptcy	1.60	683.00	1,092.80
Musano, Matthew Albert	Senior Manager	United States	8/5/2024	US State and Local Tax	Research on Delaware rules around distributions under bankruptcy	1.30	683.00	887.90
Zheng, Eva	Manager	United States	8/5/2024	US State and Local Tax	Review 20 state form instructions to determine which tax year form should be used for fiscal year period.	2.30	551.00	1,267.30
McComber, Donna	National Partner/Principal	United States	8/5/2024	Transfer Pricing	Work on professional fees allocation documentation	1.90	1,040.00	1,976.00
Bost, Anne	Managing Director	United States	8/5/2024	Transfer Pricing	Review detail behind the asset values provided by A&M	0.70	814.00	569.80
Bost, Anne	Managing Director	United States	8/5/2024	Transfer Pricing	Review research on which entities are required to file Country by Country Reporting notifications	2.30	814.00	1,872.20
Bost, Anne	Managing Director	United States	8/5/2024	Transfer Pricing	Review information related to Country by Country Reporting notifications for BVI	0.90	814.00	732.60
Bost, Anne	Managing Director	United States	8/5/2024	Transfer Pricing	Review information related to Country by Country Reporting notifications for Cayman	1.40	814.00	1,139.60
Sreenivas Katikireddi, Teja	Senior	United States	8/5/2024	Technology	Refresh the Power BI Reports of the audit table generated by the FIFO script	3.30	415.00	1,369.50
Yeom, Sunny	Senior	United States	8/5/2024	Technology	Compare Doug's source table to identify changes by matching the previous July balance amount with the latest July balance data provided by Brian (Updates to Digital Asset Analysis)	3.90	415.00	1,618.50
Yeom, Sunny	Senior	United States	8/5/2024	Technology	Update for changes by identifying the prior July balance amount vs. the current version to match the newest July balance data provided by Brian (Updates to Digital Asset Analysis)	3.90	415.00	1,618.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yeom,Sunny	Senior	United States	8/5/2024	Technology	Communicate and respond in the Microsoft Teams chat regarding the update on the source table.	0.20	415.00	83.00
Gorman,Doug	Manager	United States	8/5/2024	Technology	Regenerate profit & loss SQL calculations due to new post-petition crypto sales projections requirements - step 2 - trade aggregation to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.30	551.00	1,818.30
Gorman,Doug	Manager	United States	8/5/2024	Technology	Regenerate profit & loss SQL calculations due to new post-petition crypto sales projections requirements - step 3 - pricing to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.40	551.00	1,873.40
Gorman,Doug	Manager	United States	8/5/2024	Technology	Regenerate profit & loss SQL calculations due to new post-petition crypto sales projections requirements - step 4 - profit & loss calculation to support Profit & Loss calculation of 2023 crypto activity for FTX entity	4.00	551.00	2,204.00
Gorman,Doug	Manager	United States	8/5/2024	Technology	Regenerate profit & loss SQL calculations due to new post-petition crypto sales projections requirements - step 5 - calculation review to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.60	551.00	1,432.60
Porto,Michael	Senior Manager	United States	8/5/2024	Technology	Identified Errors in data. Previously it was claimed that Trades data wasn't modified.	2.10	683.00	1,434.30
Porto,Michael	Senior Manager	United States	8/5/2024	Technology	FIFO script update testing.	3.90	683.00	2,663.70
Porto,Michael	Senior Manager	United States	8/5/2024	Technology	Differential analysis of current data vs new proposed data.	2.60	683.00	1,775.80
Suzuki,Jason	Senior Manager	Japan	8/5/2024	Non US Tax	Correspondence related to Quoine India invoice which needed to be revised for Goods Services Tax amount 1	0.30	683.00	204.90
Suzuki,Jason	Senior Manager	Japan	8/5/2024	Non US Tax	Preparation/review of tax forms required to document for India tax authorities the transfer of Quoine India shares from FTX Japan KK to FTX Japan Holdings KK_1	1.70	683.00	1,161.10
Suzuki,Jason	Senior Manager	Japan	8/5/2024	Non US Tax	Coordination related to invoicing changes from FTX Japan KK to FTX Japan Holdings KK	1.30	683.00	887.90
Suzuki,Jason	Senior Manager	Japan	8/5/2024	Non US Tax	Working time to address a Goods Services Tax issue to reavail credit in the GST return by working with India advisor to relay legal advice to prepare invoice.	1.10	683.00	751.30
Mizutani,Rie	Manager	Japan	8/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Review information to separate accounting software for the Japan entity 2	1.00	551.00	551.00
Sakaguchi,Masato	Senior	Japan	8/5/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation Quoine PTE's expenses debited from FTX Japan KK's bank account for July 2024. Including confirmation of which entity's expenses were debited.	3.60	415.00	1,494.00
Sakaguchi,Masato	Senior	Japan	8/5/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Bank balance reconciliation with cash movement up to 2 Aug for FTX Japan Holdings KK	3.40	415.00	1,411.00
Poloner,Seth	Managing Director	United States	8/5/2024	Information Reporting	Email correspondence regarding crypto agreement	0.30	814.00	244.20
Sanni-Akanni,Muibat	Senior	Nigeria	8/5/2024	Transfer Pricing	Analysis and sorting of documents provided - Zuma	3.90	415.00	1,618.50
Sanni-Akanni,Muibat	Senior	Nigeria	8/5/2024	Transfer Pricing	Analysis and sorting of documents provided - Research Yankari	3.90	415.00	1,618.50
DeVincenzo,Jennie	Managing Director	United States	8/5/2024	Payroll Tax	Independent review of FTX employment tax items in preparation for internal regroup.	0.40	814.00	325.60
LaGarde,Stephen	Partner/Principal	United States	8/5/2024	Payroll Tax	Review of employee claim evaluation and liquidating trust with employment tax issues.	1.00	866.00	866.00
Tong,Chia-Hui	Senior Manager	United States	8/5/2024	Project Management Office Transition	Prepare draft agenda in advance of conversation with FTX team	1.20	683.00	819.60
Tong,Chia-Hui	Senior Manager	United States	8/5/2024	Project Management Office Transition	Prepare talk points for FTX team leads and Runbook touchpoint	1.30	683.00	887.90
Tong,Chia-Hui	Senior Manager	United States	8/5/2024	Project Management Office Transition	Revise draft agenda for FTX team touchpoint	0.10	683.00	68.30
Choudary,Hira	Senior	United States	8/5/2024	Project Management Office Transition	Correspondence with domestic tax workstreams regarding upcoming tax deliverable deadlines and outstanding open items	1.90	415.00	788.50
Socratous,Christoforos	Partner/Principal	Cyprus	8/5/2024	ACR Bookkeeping/ACR Statutory Reporting	High level review of July bookkeeping for FTX Crypto Services Ltd and FTX EMEA Ltd	0.60	866.00	519.60
Kyriakides,Stavros	Senior Manager	Cyprus	8/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Review July 2024 bookkeeping for FTX Crypto.	0.70	683.00	478.10
Kyriakides,Stavros	Senior Manager	Cyprus	8/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of July 2024 bookkeeping for FTX EMEA.	0.30	683.00	204.90
Watkins,Michael	Managing Director	United States	8/5/2024	Non US Tax	Reviewing emails with non-US teams to provide the client with status updates.	0.40	814.00	325.60
Ossanolou,Nina Shehrezade	Manager	United States	8/5/2024	Non US Tax	Discussion to resolve Oleg's (Gibraltar) email and payroll issue	0.40	551.00	220.40
Ossanolou,Nina Shehrezade	Manager	United States	8/5/2024	Non US Tax	Review of Japan's APA update and EY Japan's queries for after the sale	0.30	551.00	165.30
Ossanolou,Nina Shehrezade	Manager	United States	8/5/2024	Non US Tax	Review of Cross functional deck, auditor for Nigeria, GST return issue for SG entity	0.80	551.00	440.80
Ossanolou,Nina Shehrezade	Manager	United States	8/5/2024	Non US Tax	Reaching out HK US desk on potential tax obligations regarding customer data	0.60	551.00	330.60
MacLean,Corrie	Senior	United States	8/5/2024	Non US Tax	Prepare prime subcontractor memos and communications to local teams for the Switzerland tax provision and Japan translation of financial statements.	2.60	415.00	1,079.00
Berman,Jake	Senior Manager	United States	8/5/2024	US Income Tax	Review of latest update to digital tax asset calculation for 10/31/23	2.40	683.00	1,639.20
Berman,Jake	Senior Manager	United States	8/5/2024	US Income Tax	Review of tax return workpapers for 10/31/23	2.30	683.00	1,570.90

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Berman,Jake	Senior Manager	United States	8/5/2024	US Income Tax	Review of consolidation workpapers for 10.31.23 tax return purposes	1.40	683.00	956.20
Scott,James	Client Serving Contractor JS	United States	8/5/2024	Non US Tax	Analysis of Japan KK assistance post-transaction	0.30	600.00	180.00
Scott,James	Client Serving Contractor JS	United States	8/5/2024	US Income Tax	Assistance with federal tax technical matters relating to Plan implementation	0.80	600.00	480.00
Ashkar,Tayer	Senior Manager	United States	8/5/2024	US Income Tax	Review of workpaper calculations related to tax matter cost analysis for 2023.	3.70	683.00	2,527.10
Massengill,Clint	Managing Director	United States	8/5/2024	US Income Tax	Research technical tax matter	0.30	814.00	244.20
Feliciano,Christopher	Staff	United States	8/5/2024	US Income Tax	Work done on returns for specific entities	2.20	236.00	519.20
Mistler,Brian M	Senior Manager	United States	8/5/2024	US Income Tax	Updates to digital asset tax gain/loss	2.60	683.00	1,775.80
Mistler,Brian M	Senior Manager	United States	8/5/2024	US Income Tax	Additional updates to digital asset tax gain/loss	1.80	683.00	1,229.40
Mistler,Brian M	Senior Manager	United States	8/5/2024	US Income Tax	Review additional A&M sales data	0.40	683.00	273.20
Choque,Steven	Staff	United States	8/5/2024	US International Tax	FTX Switzerland and FTX Trading LTD Tracker Updates	1.00	236.00	236.00
Choque,Steven	Staff	United States	8/5/2024	US International Tax	FTX Switzerland/FTX Trading LTD Tracker Updates	1.00	236.00	236.00
Choque,Steven	Staff	United States	8/5/2024	US International Tax	Updated FTX Australia Return Schedule B and M	3.60	236.00	849.60
Choque,Steven	Staff	United States	8/5/2024	US International Tax	Updated FTX Australia Return Schedule J, Q	2.50	236.00	590.00
Cushner,Sam	Manager	United States	8/5/2024	US International Tax	Review form for FTX EU Limited	1.10	551.00	606.10
Cushner,Sam	Manager	United States	8/5/2024	US International Tax	Review form for FTX Certificates GmbH	1.40	551.00	771.40
Cushner,Sam	Manager	United States	8/5/2024	US International Tax	Review form for FTX Japan KK	1.40	551.00	771.40
Cushner,Sam	Manager	United States	8/5/2024	US International Tax	Review form for FTX Japan Holdings	1.60	551.00	881.60
Davis,Christine	Manager	United States	8/5/2024	US Income Tax	Research, review and analyze terms of service for client agreements and draft correspondence to Sub C team regarding terms of service	0.80	551.00	440.80
Davis,Christine	Manager	United States	8/5/2024	US Income Tax	Review and analyze A. Sargent's comments regarding outline and revise outline accordingly	2.70	551.00	1,487.70
Dubroff,Andy	Managing Director	United States	8/5/2024	Tax Advisory	Research risk of dividend and bankruptcy discharge	1.50	814.00	1,221.00
Karan,Anna Suncheuri	Senior	United States	8/5/2024	US Income Tax	Working on clearing comments on federal tax return from Senior associate	3.00	415.00	1,245.00
Katelas,Andreas	Manager	United States	8/5/2024	Tax Advisory	Coordinate with local teams regarding local tax implications on indirect transfer of shares	1.10	551.00	606.10
Lammey,Caitlin	Senior	United States	8/5/2024	US International Tax	Updating entity returns for accounting adjustments	2.00	415.00	830.00
Lammey,Caitlin	Senior	United States	8/5/2024	US International Tax	Continue clearing comments for all entities	2.40	415.00	996.00
Mensah,Josephine	Staff	United States	8/5/2024	US International Tax	Updating workpapers for bankruptcy costs adjustments	3.00	236.00	708.00
Mensah,Josephine	Staff	United States	8/5/2024	US Income Tax	Updating return for reviewer comments received	3.50	236.00	826.00
Mok,Wan Ling	Staff	United States	8/5/2024	US International Tax	Clearing diagnostics on OIT	1.00	236.00	236.00
Sakaguchi,Kengo	Manager	United States	8/5/2024	Non US Tax	English translations of FTX Japan and FTX Holdings' Japanese corporate tax returns and financial statements	3.20	551.00	1,763.20
Zhuo,Melody	Senior	United States	8/5/2024	US International Tax	FTX international tax compliance - intrateam communication	2.00	415.00	830.00
Zhuo,Melody	Senior	United States	8/5/2024	US International Tax	FTX international tax compliance - FS review	2.60	415.00	1,079.00
Zhuo,Melody	Senior	United States	8/5/2024	US International Tax	FTX international tax compliance - foreign review	3.50	415.00	1,452.50
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/5/2024	Payroll Tax	Meeting on FTX employment tax items including IRS request for extension, S&C communications and liquidating trust impacts. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.60	683.00	409.80
Pfaff,Arthur	Senior Manager	United States	8/5/2024	Tax Advisory	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20
Bost,Anne	Managing Director	United States	8/5/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	814.00	325.60

Exhibit D**Summary of Fees by Professional**

For the Period August 1, 2024 through August 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Tong,Chia-Hui	Senior Manager	United States	8/5/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20
MacLean,Corrie	Senior	United States	8/5/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	415.00	166.00
Massengill,Clint	Managing Director	United States	8/5/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	814.00	325.60
Mistler,Brian M	Senior Manager	United States	8/5/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20
Feliciano,Christopher	Staff	United States	8/5/2024	US Income Tax	Meeting discussing the bankruptcy expense adjustments that are going to made in each respective entity and the entities delegated to who is in charge of them. EY Attendees: C. Feliciano, A. Karan, J. Mensah, R. Huang	0.30	236.00	70.80
Lowery,Kristie L	National Partner/Principal	United States	8/5/2024	Payroll Tax	Meeting on FTX employment tax items including IRS request for extension, S&C communications and liquidating trust impacts. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.60	1,040.00	624.00
DeVincenzo,Jennie	Managing Director	United States	8/5/2024	Payroll Tax	Meeting on FTX employment tax items including IRS request for extension, S&C communications and liquidating trust impacts. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.60	814.00	488.40
Huang,Ricki	Senior	United States	8/5/2024	US Income Tax	Meeting discussing the bankruptcy expense adjustments that are going to made in each respective entity and the entities delegated to who is in charge of them. EY Attendees: C. Feliciano, A. Karan, J. Mensah, R. Huang	0.30	415.00	124.50
Mensah,Josephine	Staff	United States	8/5/2024	US International Tax	Meeting discussing the bankruptcy expense adjustments that are going to made in each respective entity and the entities delegated to who is in charge of them. EY Attendees: C. Feliciano, A. Karan, J. Mensah, R. Huang	0.30	236.00	70.80
Karan,Anna Suncheuri	Senior	United States	8/5/2024	Transfer Pricing	Meeting discussing the bankruptcy expense adjustments that are going to made in each respective entity and the entities delegated to who is in charge of them. EY Attendees: C. Feliciano, A. Karan, J. Mensah, R. Huang	0.30	415.00	124.50
McComber,Donna	National Partner/Principal	United States	8/5/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	1,040.00	416.00
Ossanolou,Nina Shehrezade	Manager	United States	8/5/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	551.00	220.40

Exhibit D**Summary of Fees by Professional**

For the Period August 1, 2024 through August 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Watkins,Michael	Managing Director	United States	8/5/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	814.00	325.60
Zhuo,Melody	Senior	United States	8/5/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	415.00	166.00
Haas,Zach	Senior Manager	United States	8/5/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20
Bieganski,Walter	Client Serving Contractor WB	United States	8/5/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	200.00	80.00
Shea JR,Thomas M	Partner/Principal	United States	8/5/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	866.00	346.40
Scott,James	Client Serving Contractor JS	United States	8/5/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	600.00	240.00
Berman,Jake	Senior Manager	United States	8/5/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20
Hall,Emily Melissa	Manager	United States	8/5/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	551.00	220.40
Asim,Malik Umer	Senior	United States	8/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanolou, T. Shea, W. Bieganski, Z. Haas	0.40	415.00	166.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
McGee,Liz	Senior Manager	United States	8/5/2024	IRS Audit Matters	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanlou, T. Shea, W. Bieganski, Z. Haas	0.40	683.00	273.20
Lowery,Kristie L.	National Partner/Principal	United States	8/5/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing tax compliance services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Tong, A. Bost, A. Pfaff, B. Mistler, C. Massengill, C. MacLean, D. McComber, E. Hall, J. Berman, J. Scott, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Watkins, N. Ossanlou, T. Shea, W. Bieganski, Z. Haas	0.40	1,040.00	416.00
Zhuo,Melody	Senior	United States	8/5/2024	US International Tax	Discussion around tax calculation for international entities for 10.31.23 tax purposes EY Attendees: J. Berman, M. Zhuo, A. Bost, D. Bailey, S. Cushner	0.50	415.00	207.50
Hall,Emily Melissa	Manager	United States	8/5/2024	US State and Local Tax	Continued walkthrough of state apportionment workpaper. EY Attendees: E. Hall, M. Musano, W. Bieganski	0.50	551.00	275.50
Berman,Jake	Senior Manager	United States	8/5/2024	US Income Tax	Discussion around latest updates to digital asset tax calculation EY Attendees: J. Berman, M. Porto	0.60	683.00	409.80
Porto,Michael	Senior Manager	United States	8/5/2024	Technology	Discussion around latest updates to digital asset tax calculation EY Attendees: J. Berman, M. Porto	0.60	683.00	409.80
Berman,Jake	Senior Manager	United States	8/5/2024	US Income Tax	Discussion around tax calculation for international entities for 10.31.23 tax purposes EY Attendees: J. Berman, M. Zhuo, A. Bost, D. Bailey, S. Cushner	0.50	683.00	341.50
Cushner,Sam	Manager	United States	8/5/2024	US International Tax	Discussion around tax calculation for international entities for 10.31.23 tax purposes EY Attendees: J. Berman, M. Zhuo, A. Bost, D. Bailey, S. Cushner	0.50	551.00	275.50
Davis,Christine	Manager	United States	8/5/2024	US Income Tax	Discuss outline of income inclusion issue analysis EY Attendees: C. Davis, A. Sargent, A. Dubroff, J. Blank	1.00	551.00	551.00
Bieganski,Walter	Client Serving Contractor WB	United States	8/5/2024	US State and Local Tax	Continued walkthrough of state apportionment workpaper. EY Attendees: E. Hall, M. Musano, W. Bieganski	0.50	200.00	100.00
Musano,Matthew Albert	Senior Manager	United States	8/5/2024	US State and Local Tax	Continued walkthrough of state apportionment workpaper. EY Attendees: E. Hall, M. Musano, W. Bieganski	0.50	683.00	341.50
Dubroff,Andy	Managing Director	United States	8/5/2024	US International Tax	Discuss outline of income inclusion issue analysis EY Attendees: C. Davis, A. Sargent, A. Dubroff, J. Blank	1.00	814.00	814.00
Sargent,Amy Johannah	Managing Director	United States	8/5/2024	US International Tax	Discuss outline of income inclusion issue analysis EY Attendees: C. Davis, A. Sargent, A. Dubroff, J. Blank	1.00	814.00	814.00
Bost,Anne	Managing Director	United States	8/5/2024	Transfer Pricing	Discussion around tax calculation for international entities for 10.31.23 tax purposes EY Attendees: J. Berman, M. Zhuo, A. Bost, D. Bailey, S. Cushner	0.50	814.00	407.00
Lovelace,Lauren	Partner/Principal	United States	8/5/2024	US International Tax	Return review for returns due 8/15	1.30	866.00	1,125.80
Lovelace,Lauren	Partner/Principal	United States	8/5/2024	US International Tax	For consideration of potential scenarios for allocation of income in trust	0.80	866.00	692.80
Bailey,Doug	Partner/Principal	United States	8/5/2024	Tax Advisory	Discussion around tax calculation for international entities for 10.31.23 tax purposes EY Attendees: J. Berman, M. Zhuo, A. Bost, D. Bailey, S. Cushner	0.50	866.00	433.00
Hammon,David Lane	Senior Manager	United States	8/5/2024	Non US Tax	Correspondences regarding status/next steps for engaging Midaspage to audit the FY20 through FY23 financials of the FTX Nigeria entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/5/2024	Non US Tax	Correspondences regarding potential tax compliance obligations resulting from certain FTX trading platforms having customers resident in Hong Kong.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	8/5/2024	Non US Tax	Correspondences confirming the requirement to pay PAYE tax is no longer applicable for an employee of Zuh Exchange Ltd.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/5/2024	Non US Tax	Correspondences concerning scope of services for EY Japan post-sale of FTX Japan KK.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	8/5/2024	Non US Tax	Correspondences clarifying ACM's scope for tax/accounting support for the FTX Seychelles entities.	0.70	683.00	478.10
Hammon,David Lane	Senior Manager	United States	8/5/2024	Non US Tax	Correspondences concerning next steps for determining if Quoine Singapore's 2017 GST return requires amending.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/5/2024	Non US Tax	Correspondences regarding the FTX Seychelle entities' potential PE in Hong Kong	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	8/5/2024	Non US Tax	Correspondences concerning the need for a valuation report for Quoine India as a part of the entity's share transfer.	0.40	683.00	273.20
Bailey,Doug	Partner/Principal	United States	8/5/2024	Tax Advisory	Review and revise slide for Board deck	2.10	866.00	1,818.60
Yang,Rachel Sim	Senior Manager	United States	8/5/2024	US International Tax	Review form for FTX	0.40	683.00	273.20
Yang,Rachel Sim	Senior Manager	United States	8/5/2024	US International Tax	Review from for FTX Trading Ltd	2.50	683.00	1,707.50
Yang,Rachel Sim	Senior Manager	United States	8/5/2024	US International Tax	FTX bankruptcy fee allocation review	2.80	683.00	1,912.40
Yang,Rachel Sim	Senior Manager	United States	8/5/2024	US International Tax	Re-review form for FTX Switzerland	0.50	683.00	341.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yang,Rachel Sim	Senior Manager	United States	8/5/2024	US International Tax	Re-review from for FTX Trading Ltd	0.40	683.00	273.20
Yang,Rachel Sim	Senior Manager	United States	8/5/2024	US International Tax	Review form for FTX Express	1.40	683.00	956.20
Braun,Avi	Staff	United States	8/5/2024	US International Tax	Qualifying diagnostics for FTX International Tax Compliance returns	2.00	236.00	472.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	8/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Update of the FX rates in the accounting system	0.50	236.00	118.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	8/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Bookkeeping of the MOR report of July	3.40	236.00	802.40
Perez,Ellen Joy	Senior	Gibraltar	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly preparation of ZUBR Exchange Ltd - Gibraltar's Management accounts for the month of July 2024	2.50	415.00	1,037.50
Perez,Ellen Joy	Senior	Gibraltar	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly preparation of ZUBR Exchange Ltd - Gibraltar's trial balance and journal entries for the month of July 2024	2.50	415.00	1,037.50
Perez,Ellen Joy	Senior	Gibraltar	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly preparation of ZUBR Exchange Ltd - Gibraltar's schedule of payable for the month of July 2024	2.00	415.00	830.00
Rumford,Neil	Partner/Principal	Gibraltar	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd - review MOR for July 2024 prepared by EY Gibraltar as requested of us in order to help to ensure proper financial management of the Estate	0.40	866.00	346.40
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	8/6/2024	Non US Tax	FTX Europe AG / Ruling SIA: Follow up with A. Giovanoli (FTX) regarding missing letter received from Swiss federal tax administration	1.40	683.00	956.20
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/6/2024	Non US Tax	FTX Europe: tax return 23 / storage of relevant data for preparation of tax return	0.90	236.00	212.40
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/6/2024	Non US Tax	FTX Europe / form requested by bank Maerki Bauman & Co. AG / view e-mail from client	0.20	236.00	47.20
B,Bharath	Senior	India	8/6/2024	Non US Tax	Drafting mail response to regarding shares of Quoine India.	0.60	415.00	249.00
Madras,Hussain	Senior Manager	India	8/6/2024	Non US Tax	Email to EY India ACR team for preparation of accounts for the purpose of carrying out valuation exercise for distribution of Quoine India's shares from FTX Japan KK to FTX Japan Holdings KK	0.10	683.00	68.30
Madras,Hussain	Senior Manager	India	8/6/2024	Non US Tax	Preliminary review of mail response regarding Quoine India	0.40	683.00	273.20
Hall,Emily Melissa	Manager	United States	8/6/2024	US State and Local Tax	Prepare apportionment state tax tracker for each FTX entity to determine open items.	1.90	551.00	1,046.90
Hall,Emily Melissa	Manager	United States	8/6/2024	US State and Local Tax	Prepare federal tax tracker for state purposes to determine which entities are included per consolidated return, including disregarded entities, and filing status.	2.30	551.00	1,267.30
Schmutter,David	Managing Director	United States	8/6/2024	US State and Local Tax	Conduct research on New York State bankruptcy provisions.	0.50	814.00	407.00
Van Scoyk,Aeron	Manager	United States	8/6/2024	US State and Local Tax	Reviewing FTX Debtor Entities Delaware to determine facts.	1.60	551.00	881.60
Waldman,Scott	Senior Manager	United States	8/6/2024	US State and Local Tax	Email to Washington, D.C. tax colleagues to determine which tax year form should be used for a fiscal year-end 10/31/2023.	0.50	683.00	341.50
Zheng,Eva	Manager	United States	8/6/2024	US State and Local Tax	Review of additional 28 state form instructions to determine which tax year form should be used for fiscal year period.	2.40	551.00	1,322.40
Zheng,Eva	Manager	United States	8/6/2024	US State and Local Tax	Draft emails to EY state specialists concerning seven state forms with ambiguous filing period language.	2.10	551.00	1,157.10
McComber,Donna	National Partner/Principal	United States	8/6/2024	Transfer Pricing	Work on CbCR	0.50	1,040.00	520.00
Billings,Phoebe	Manager	United States	8/6/2024	Transfer Pricing	Gather data for 2023 country-by-country reporting and mapping trial balance accounts	3.10	551.00	1,708.10
Billings,Phoebe	Manager	United States	8/6/2024	Transfer Pricing	Update supplemental filing documentation for 2022 country-by-country reporting based on EY team comments	0.40	551.00	220.40
Bost,Anne	Managing Director	United States	8/6/2024	Transfer Pricing	Review refreshed allocation calculation	2.60	814.00	2,116.40
Bost,Anne	Managing Director	United States	8/6/2024	Transfer Pricing	Review A&M's revised explanation of the process used for allocation analysis	0.40	814.00	325.60
Bost,Anne	Managing Director	United States	8/6/2024	Transfer Pricing	Correspondence regarding country by country for Gibraltar	1.80	814.00	1,465.20
Bost,Anne	Managing Director	United States	8/6/2024	Transfer Pricing	Review draft transfer pricing documentation part 1	2.30	814.00	1,872.20
Gibson,Mitch	Senior	United States	8/6/2024	Transfer Pricing	Research of current bankruptcy proceedings for FY23 transfer pricing doc.	1.80	415.00	747.00
S. Figueroa,Carolina	Senior	United States	8/6/2024	Transfer Pricing	Reviewed and editing TP doc.	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	8/6/2024	Transfer Pricing	Master file general review	0.40	415.00	166.00
Sreenivas Katikireddi,Teja	Senior	United States	8/6/2024	Technology	Email to get Master file information	3.10	415.00	1,286.50
Yeom,Sunny	Senior	United States	8/6/2024	Technology	Validate Results from the Power BI by running the original FIFO scripts in the databricks workspace	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	8/6/2024	Technology	Update the FIFO script per the latest July balance data provided by Brian (Updates to Digital Asset Analysis - For Upload 8.5.2024.xlsx)	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	8/6/2024	Technology	Refresh the Power BI Reports on the audit table generated by the updated FIFO script	0.40	415.00	166.00
Yeom,Sunny	Senior	United States	8/6/2024	Technology	Communicate and respond in the Microsoft Teams chat regarding the update on our version of source table.			

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Gorman,Doug	Manager	United States	8/6/2024	Technology	Regenerate profit & loss SQL calculations due to new post-petition crypto sales projections requirements - step 1 - cleansing to support Profit & Loss calculation of 2024 crypto activity for FTX entity	4.10	551.00	2,259.10
Gorman,Doug	Manager	United States	8/6/2024	Technology	Regenerate profit & loss SQL calculations due to new post-petition crypto sales projections requirements - step 2 - trade aggregation to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.90	551.00	2,148.90
Gorman,Doug	Manager	United States	8/6/2024	Technology	Regenerate profit & loss SQL calculations due to new post-petition crypto sales projections requirements - step 3 - pricing to support Profit & Loss calculation of 2024 crypto activity for FTX entity	4.10	551.00	2,259.10
Gorman,Doug	Manager	United States	8/6/2024	Technology	Regenerate profit & loss SQL calculations due to new post-petition crypto sales projections requirements - step 4 - profit & loss calculation to support Profit & Loss calculation of 2024 crypto activity for FTX entity	2.60	551.00	1,432.60
Gorman,Doug	Manager	United States	8/6/2024	Technology	Regenerate profit & loss SQL calculations due to new post-petition crypto sales projections requirements - step 5 - calculation review to support Profit & Loss calculation of 2024 crypto activity for FTX entity	2.00	551.00	1,102.00
Porto,Michael	Senior Manager	United States	8/6/2024	Technology	Prepare graphical values relating to trades data that had been truncated.	3.10	683.00	2,117.30
Porto,Michael	Senior Manager	United States	8/6/2024	Technology	Prepare new scripts to compare truncated data to non-truncated data.	2.70	683.00	1,844.10
Porto,Michael	Senior Manager	United States	8/6/2024	Technology	Prepare analysis for presentation.	1.10	683.00	751.30
Suzuki,Jason	Senior Manager	Japan	8/6/2024	Non US Tax	Coordination/correspondence related to payroll transition of contracts of former FTX Japan KK contractors to Quoine PTE contractors_ initial planning/background	3.20	683.00	2,185.60
Mizutani,Rie	Manager	Japan	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare payment documentation information in connection with the salary transition of the contract from the former FTX Japan Co., Ltd. to the Quoine PTE contractor	1.40	551.00	771.40
Mizutani,Rie	Manager	Japan	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Work to consider separating the data stored on the server of the Japan entity that remains in the FTX Group 1	1.60	551.00	881.60
Sakaguchi,Masato	Senior	Japan	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Bank balance reconciliation with cash movement up to 2 Aug for Quoine PTE and Quoine Vietnam	3.70	415.00	1,535.50
Sakaguchi,Masato	Senior	Japan	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Check invoices for week of 5th and sending them in email to FTX CFO for payment approval	3.30	415.00	1,369.50
Olurinola,Mosunmola	Senior Manager	Nigeria	8/6/2024	Transfer Pricing	Review of information and documents analyzed	3.90	683.00	2,663.70
Lowery,Kristie L	National Partner/Principal	United States	8/6/2024	Payroll Tax	Federal tax payroll register for Ledger Prime LLC documentation for 11/1/2022 to 10/31/2023.	2.10	1,040.00	2,184.00
Lowery,Kristie L	National Partner/Principal	United States	8/6/2024	Payroll Tax	Federal tax payroll register for West Realm Shire Services documentation for 11/1/22 through 10/31/23	2.70	1,040.00	2,808.00
Tong,Chia-Hui	Senior Manager	United States	8/6/2024	Project Management Office Transition	Finalize agenda for FTX team touchpoint	0.90	683.00	614.70
Choudary,Hira	Senior	United States	8/6/2024	Project Management Office Transition	Follow up with tax workstreams related to tax project open items	2.60	415.00	1,079.00
Thiyagalingam,Mehelan	Staff	United Kingdom	8/6/2024	Information Reporting	Uploaded Payroll OGM workflow for July to September	0.50	236.00	118.00
Thiyagalingam,Mehelan	Staff	United Kingdom	8/6/2024	Information Reporting	Uploaded Payroll OGM workflow for October to March	1.00	236.00	236.00
MacLean,Corrie	Senior	United States	8/6/2024	Non US Tax	Update list of completed and outstanding deliverables for new FTX sale entities and compile documents.	2.30	415.00	954.50
Berman,Jake	Senior Manager	United States	8/6/2024	US Income Tax	Review updates made to latest version of digital tax asset calculation for 10.31.24	2.20	683.00	1,502.60
Berman,Jake	Senior Manager	United States	8/6/2024	US Income Tax	Review of tax return workpapers updates for 10.31.23	1.40	683.00	956.20
Berman,Jake	Senior Manager	United States	8/6/2024	US Income Tax	Reviewing updates made to bankruptcy allocation file for 10.31.23	1.00	683.00	683.00
Berman,Jake	Senior Manager	United States	8/6/2024	US Income Tax	Review of CBCR information for 10.31.23 tax filings	0.60	683.00	409.80
Scott,James	Client Serving Contractor JS	United States	8/6/2024	US State and Local Tax	Review of advice related to Plan state and local filing requirements	0.40	600.00	240.00
Scott,James	Client Serving Contractor JS	United States	8/6/2024	US Income Tax	Review of digital asset gain/loss calculations post-petition	0.40	600.00	240.00
Ashkar,Tayer	Senior Manager	United States	8/6/2024	US Income Tax	Continued review of workpaper calculations related to tax matter analysis for 2023.	3.40	683.00	2,322.20
Feliciano,Christopher	Staff	United States	8/6/2024	US Income Tax	Work done on specific returns	3.00	236.00	708.00
Feliciano,Christopher	Staff	United States	8/6/2024	US Income Tax	Time spent fixing other entity returns	2.00	236.00	472.00
Mistler,Brian M	Senior Manager	United States	8/6/2024	US Income Tax	Update sales projections file for gain/loss projections	2.40	683.00	1,639.20
Mistler,Brian M	Senior Manager	United States	8/6/2024	US Income Tax	Review and update bankruptcy expense allocation file	1.60	683.00	1,092.80
Shea JR,Thomas M	Partner/Principal	United States	8/6/2024	US Income Tax	Prep for 8/6 Meeting with FTX Chief Financial Officer and Chief Administrative Officer	0.50	866.00	433.00
Shea JR,Thomas M	Partner/Principal	United States	8/6/2024	US Income Tax	Updates to 8/6 slide for weekly tax all-hands and submission to Alvarez & Marsal	0.70	866.00	606.20
Chen,Zhu En	Staff	United States	8/6/2024	US International Tax	Clearing E-filing diagnostics for Trinita entity on OIT	2.20	236.00	519.20
Chen,Zhu En	Staff	United States	8/6/2024	US International Tax	Clearing E-filing diagnostics for FTX Quoine entities on OIT	3.10	236.00	731.60

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Choque,Steven	Staff	United States	8/6/2024	US International Tax	FTX Express OIT updates	3.20	236.00	755.20
Choque,Steven	Staff	United States	8/6/2024	US International Tax	Revised FTX Express OIT	3.20	236.00	755.20
Choque,Steven	Staff	United States	8/6/2024	US International Tax	Updated FTX Europe LTD Schedule M	3.90	236.00	920.40
Choque,Steven	Staff	United States	8/6/2024	US International Tax	Qualified FTX entity and multiple entities for e-filing.	3.70	236.00	873.20
Cushner,Sam	Manager	United States	8/6/2024	US International Tax	Review of potential foreign entities	0.40	551.00	220.40
Cushner,Sam	Manager	United States	8/6/2024	US International Tax	Review form for FTX Express	1.20	551.00	661.20
Cushner,Sam	Manager	United States	8/6/2024	US International Tax	Review form for FTX Trading Ltd	1.20	551.00	661.20
Cushner,Sam	Manager	United States	8/6/2024	US International Tax	Review form for FTX Switzerland	1.30	551.00	716.30
Cushner,Sam	Manager	United States	8/6/2024	US International Tax	Review form for Zubr Exchange	1.40	551.00	771.40
Karan,Anna Suncheuri	Senior	United States	8/6/2024	US Income Tax	Preparing federal tax return for West Realm Shires Services	3.00	415.00	1,245.00
Lammey,Caitlin	Senior	United States	8/6/2024	US International Tax	Re-printing returns with updates included	0.70	415.00	290.50
Lammey,Caitlin	Senior	United States	8/6/2024	US International Tax	Updating returns/workbook with E&P adjustments	3.50	415.00	1,452.50
Liu,Ke	Senior	United States	8/6/2024	US International Tax	Check status for multiple entities and help to clear efilng diagnostics through the system	2.00	415.00	830.00
Mensah,Josephine	Staff	United States	8/6/2024	US Income Tax	Updating prepped returns for reviewer comments	1.80	236.00	424.80
Mensah,Josephine	Staff	United States	8/6/2024	US Income Tax	Uploading adjustments into OIT	2.20	236.00	519.20
Mensah,Josephine	Staff	United States	8/6/2024	US International Tax	Updating the international returns for reviewer comments received from senior manager	3.00	236.00	708.00
Mok,Wan Ling	Staff	United States	8/6/2024	US International Tax	Helping teammate with working on workpaper and return	1.00	236.00	236.00
Zhuo,Melody	Senior	United States	8/6/2024	US International Tax	FTX international tax compliance - client communication	3.00	415.00	1,245.00
Zhuo,Melody	Senior	United States	8/6/2024	US International Tax	FTX international tax compliance - deliverable review	3.50	415.00	1,452.50
Zhuo,Melody	Senior	United States	8/6/2024	US International Tax	FTX international tax compliance - different testing methods	3.50	415.00	1,452.50
Neziroski,David	Consultant	United States	8/6/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Tong, C. Ancona, D. Neziroski	0.60	445.00	267.00
Schmutter,David	Managing Director	United States	8/6/2024	US State and Local Tax	Internal call to discuss New York rules around distributions and bankrupt entities. EY Attendees: M. Musano, D. Schmutter	0.50	814.00	407.00
Ossanlou,Nina Shehrezade	Manager	United States	8/6/2024	Non US Tax	8/6/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Houareau (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), T. Dugas (ACM), A. Dugas (ACM), R. Ramakalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM),	0.20	551.00	110.20
Scott,James	Client Serving Contractor JS	United States	8/6/2024	US Income Tax	8/6/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Houareau (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), T. Dugas (ACM), A. Dugas (ACM), R. Ramakalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM),	0.20	600.00	120.00
Hammon,David Lane	Senior Manager	United States	8/6/2024	Non US Tax	8/6/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Houareau (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), T. Dugas (ACM), A. Dugas (ACM), R. Ramakalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM),	0.20	683.00	136.60
MacLean,Corrie	Senior	United States	8/6/2024	Non US Tax	8/6/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.50	415.00	207.50
Hammon,David Lane	Senior Manager	United States	8/6/2024	Non US Tax	8/6/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.50	683.00	341.50
Watkins,Michael	Managing Director	United States	8/6/2024	Non US Tax	8/6/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.50	814.00	407.00
Ossanlou,Nina Shehrezade	Manager	United States	8/6/2024	Non US Tax	8/6/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.50	551.00	275.50
Choudary,Hira	Senior	United States	8/6/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Tong, C. Ancona, D. Neziroski	0.60	415.00	249.00
Tong,Chia-Hui	Senior Manager	United States	8/6/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Tong, C. Ancona, D. Neziroski	0.60	683.00	409.80

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Tong, Chia-Hui	Senior Manager	United States	8/6/2024	Project Management Office Transition	FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong, C. Ancona	0.50	683.00	341.50
Choudary, Hira	Senior	United States	8/6/2024	Project Management Office Transition	FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Ancona	1.10	415.00	456.50
Choudary, Hira	Senior	United States	8/6/2024	Project Management Office Transition	FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong, C. Ancona	0.50	415.00	207.50
Mizutani, Ric	Manager	Japan	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the request to the Tokyo tax office regarding the change of representative director of FTX Japan Holdings KK/ request for articles of incorporation needed for India tax purposes EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	551.00	551.00
Suzuki, Jason	Senior Manager	Japan	8/6/2024	Non US Tax	Meeting to discuss the request to the Tokyo tax office regarding the change of representative director of FTX Japan Holdings KK/ request for articles of incorporation needed for India tax purposes EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	683.00	683.00
Suzuki, Jason	Senior Manager	Japan	8/6/2024	Non US Tax	Conference call with EY India to discuss transition work, Quoine India share transfer documentation requirements EY Attendees: J. Suzuki, A. Chachan, H. Madrasi	0.60	683.00	409.80
Sakaguchi, Masato	Senior	Japan	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the request to the Tokyo tax office regarding the change of representative director of FTX Japan Holdings KK/ request for articles of incorporation needed for India tax purposes EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	415.00	415.00
Shea JR, Thomas M	Partner/Principal	United States	8/6/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and next steps with deliverables. EY Attendees: C. Tong, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	0.30	866.00	259.80
Lowery, Kristie L	National Partner/Principal	United States	8/6/2024	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and next steps with deliverables. EY Attendees: C. Tong, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	0.30	1,040.00	312.00
Mistler, Brian M	Senior Manager	United States	8/6/2024	US Income Tax	Catchup around latest digital tax asset calculation projections EY Attendees: J. Berman, T. Shea, D. Bailey, M. Porto, B. Mistler	0.80	683.00	546.40
Porto, Michael	Senior Manager	United States	8/6/2024	Technology	Catchup around latest digital tax asset calculation projections EY Attendees: J. Berman, T. Shea, D. Bailey, M. Porto, B. Mistler	0.80	683.00	546.40
Chachan, Aparajita	Senior	India	8/6/2024	Non US Tax	Conference call with EY India to discuss transition work, Quoine India share transfer documentation requirements EY Attendees: J. Suzuki, A. Chachan, H. Madrasi	0.60	415.00	249.00
Koch, Markus	Managing Director	Switzerland/Lichtenstein	8/6/2024	Non US Tax	FTX Europe: internal discussion regarding further procedure of the ruling exchange procedures, letter to Swiss Federal tax administration regarding deregistration as securities dealer and the questionnaire of the bank Maerki Bauman & Co. AG; EY attendees: M. Koch, C. Schwarzwälder, D. Vasic EY Attendees: D. Vasic, C. Schwarzwälder, M. Koch	0.50	814.00	407.00
Suzuki, Jason	Senior Manager	Japan	8/6/2024	Non US Tax	Call with EY Japan to discuss the update on the going forward compliances of Quoine India EY Attendees: A. Chachan, H. Madrasi, J. Suzuki	0.80	683.00	546.40
Vasic, Dajana	Staff	Switzerland/Lichtenstein	8/6/2024	Non US Tax	FTX Europe: internal discussion regarding further procedure of the ruling exchange procedures, letter to Swiss Federal tax administration regarding deregistration as securities dealer and the questionnaire of the bank Maerki Bauman & Co. AG; EY attendees: M. Koch, C. Schwarzwälder, D. Vasic EY Attendees: D. Vasic, C. Schwarzwälder, M. Koch	0.50	236.00	118.00
Schwarzwälder, Christian	Senior Manager	Switzerland/Lichtenstein	8/6/2024	Non US Tax	FTX Europe: internal discussion regarding further procedure of the ruling exchange procedures, letter to Swiss Federal tax administration regarding deregistration as securities dealer and the questionnaire of the bank Maerki Bauman & Co. AG; EY attendees: M. Koch, C. Schwarzwälder, D. Vasic EY Attendees: D. Vasic, C. Schwarzwälder, M. Koch	0.50	683.00	341.50
Suzuki, Jason	Senior Manager	Japan	8/6/2024	Non US Tax	Quoine PTE - Weekly Check-in Call with Sullivan & Cromwell EY Attendees: J. Suzuki Other Attendees: B. Spitz (FTX), J. Masters (PTE), S. Li (A&M), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), E. Simpson (Sullerom), F. Ferdinandi (Sullivan & Cromwell),	0.40	683.00	273.20
Madrasi, Hussain	Senior Manager	India	8/6/2024	Non US Tax	Conference call with EY India to discuss transition work, Quoine India share transfer documentation requirements EY Attendees: J. Suzuki, A. Chachan, H. Madrasi	0.60	683.00	409.80
Madrasi, Hussain	Senior Manager	India	8/6/2024	Non US Tax	Call with EY Japan to discuss the update on the going forward compliances of Quoine India EY Attendees: A. Chachan, H. Madrasi, J. Suzuki	0.80	683.00	546.40
Chachan, Aparajita	Senior	India	8/6/2024	Non US Tax	Call with EY Japan to discuss the update on the going forward compliances of Quoine India EY Attendees: A. Chachan, H. Madrasi, J. Suzuki	0.80	415.00	332.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Musano,Matthew Albert	Senior Manager	United States	8/6/2024	US State and Local Tax	Internal call to discuss New York rules around distributions and bankrupt entities. EY Attendees: M. Musano, D. Schmutter	0.50	683.00	341.50
Huang,Vanesa	Senior	United States	8/6/2024	US State and Local Tax	8/6/2024 weekly state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, V. Huang, W. Bieganski, M. Musano, L. Lovelace, J. Scott, E. Zheng, D. Bailey	0.50	415.00	207.50
Sun,Yuchen	Manager	United States	8/6/2024	US State and Local Tax	8/6/2024 weekly state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, V. Huang, W. Bieganski, M. Musano, L. Lovelace, J. Scott, E. Zheng, D. Bailey	0.50	551.00	275.50
Musano,Matthew Albert	Senior Manager	United States	8/6/2024	US State and Local Tax	8/6/2024 weekly state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, V. Huang, W. Bieganski, M. Musano, L. Lovelace, J. Scott, E. Zheng, D. Bailey	0.50	683.00	341.50
Bieganski,Walter	Client Serving Contractor WB	United States	8/6/2024	US State and Local Tax	8/6/2024 weekly state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, V. Huang, W. Bieganski, M. Musano, L. Lovelace, J. Scott, E. Zheng, D. Bailey	0.50	200.00	100.00
Shea JR,Thomas M	Partner/Principal	United States	8/6/2024	US Income Tax	Catchup around latest digital tax asset calculation projections EY Attendees: J. Berman, T. Shea, D. Bailey, M. Porto, B. Mistler	0.80	866.00	692.80
Berman,Jake	Senior Manager	United States	8/6/2024	US Income Tax	Catchup around latest digital tax asset calculation projections EY Attendees: J. Berman, T. Shea, D. Bailey, M. Porto, B. Mistler	0.80	683.00	546.40
Hall,Emily Melissa	Manager	United States	8/6/2024	US State and Local Tax	8/6/2024 weekly state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, V. Huang, W. Bieganski, M. Musano, L. Lovelace, J. Scott, E. Zheng, D. Bailey	0.50	551.00	275.50
Hammon,David Lane	Senior Manager	United States	8/6/2024	Non US Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and next steps with deliverables. EY Attendees: C. Tong, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS).	0.30	683.00	204.90
Tong,Chia-Hui	Senior Manager	United States	8/6/2024	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and next steps with deliverables. EY Attendees: C. Tong, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS).	0.30	683.00	204.90
Scott,James	Client Serving Contractor JS	United States	8/6/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and next steps with deliverables. EY Attendees: C. Tong, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS).	0.30	600.00	180.00
Berman,Jake	Senior Manager	United States	8/6/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status and next steps with deliverables. EY Attendees: C. Tong, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS).	0.30	683.00	204.90
Zheng,Eva	Manager	United States	8/6/2024	US State and Local Tax	8/6/2024 weekly state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, V. Huang, W. Bieganski, M. Musano, L. Lovelace, J. Scott, E. Zheng, D. Bailey	0.50	551.00	275.50
Scott,James	Client Serving Contractor JS	United States	8/6/2024	US Income Tax	8/6/2024 weekly state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, V. Huang, W. Bieganski, M. Musano, L. Lovelace, J. Scott, E. Zheng, D. Bailey	0.50	600.00	300.00
MacLean,Corrie	Senior	United States	8/6/2024	Non US Tax	8/6/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Houareau (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), T. Dugas (ACM), A. Dugas (ACM), R. Ramakalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM).	0.20	415.00	83.00
Lovelace,Lauren	Partner/Principal	United States	8/6/2024	US International Tax	8/6/2024 weekly state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, V. Huang, W. Bieganski, M. Musano, L. Lovelace, J. Scott, E. Zheng, D. Bailey	0.50	866.00	433.00
Lovelace,Lauren	Partner/Principal	United States	8/6/2024	US International Tax	Consideration of attribute adjustments and disclosures as well as income amounts	1.60	866.00	1,385.60
Lovelace,Lauren	Partner/Principal	United States	8/6/2024	US International Tax	Return review of international information returns	0.80	866.00	692.80
Chang-Waye,Amanda	Manager	Seychelles	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	8/6/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Houareau (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), T. Dugas (ACM), A. Dugas (ACM), R. Ramakalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM).	0.20	551.00	110.20
Dugas,Annie	Manager	Seychelles	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	8/6/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Houareau (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), T. Dugas (ACM), A. Dugas (ACM), R. Ramakalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM).	0.20	551.00	110.20

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Faerber,Anna	Senior Manager	Seychelles	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	8/6/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Houareau (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), T. Dugas (ACM), A. Dugas (ACM), R. Ramakalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM).	0.20	683.00	136.60
Bastienne,Oliver	Partner/Principal	Seychelles	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	8/6/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Houareau (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), T. Dugas (ACM), A. Dugas (ACM), R. Ramakalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM).	0.20	866.00	173.20
Dugas, Tara	Senior	Seychelles	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	8/6/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Houareau (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), T. Dugas (ACM), A. Dugas (ACM), R. Ramakalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM).	0.20	415.00	83.00
Houareau,Tina	Senior	Seychelles	8/6/2024	ACR Bookkeeping/ACR Statutory Reporting	8/6/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: T. Houareau (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), T. Dugas (ACM), A. Dugas (ACM), R. Ramakalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM).	0.20	415.00	83.00
Bailey,Doug	Partner/Principal	United States	8/6/2024	Tax Advisory	Catchup around latest digital tax asset calculation projections EY Attendees: J. Berman, T. Shea, D. Bailey, M. Porto, B. Mistler	0.80	866.00	692.80
Bailey,Doug	Partner/Principal	United States	8/6/2024	Tax Advisory	8/6/2024 weekly state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, V. Huang, W. Bieganski, M. Musano, L. Lovelace, J. Scott, E. Zheng, D. Bailey	0.50	866.00	433.00
Hammon,David Lane	Senior Manager	United States	8/6/2024	Non US Tax	Prep for weekly meeting with FTX CFO and CAO	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	8/6/2024	Non US Tax	Correspondences regarding the need to file a CbCR notification for Zubr Exchange Ltd.	0.10	683.00	68.30
Bailey,Doug	Partner/Principal	United States	8/6/2024	Tax Advisory	Analysis and feedback related to digital asset gain loss calc	3.60	866.00	3,117.60
Huang,Ricki	Senior	United States	8/6/2024	US Income Tax	Reviewed the py carryover balances for all entities and created attachment statements for it -1	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/6/2024	US Income Tax	Reviewed the py carryover balances for all entities and created attachment statements for it -2	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/6/2024	US Income Tax	Reviewed the federal returns and fixed BOY balances errors -1	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/6/2024	US Income Tax	Reviewed the federal returns and fixed BOY balances errors -2	3.00	415.00	1,245.00
Yang,Rachel Sim	Senior Manager	United States	8/6/2024	US International Tax	Excess distribution calculations for foreigners review	2.10	683.00	1,434.30
Yang,Rachel Sim	Senior Manager	United States	8/6/2024	US International Tax	Bankruptcy expense allocations to multiple entities - updates to inclusion calculations and forms	1.50	683.00	1,024.50
Yang,Rachel Sim	Senior Manager	United States	8/6/2024	US International Tax	FTX Japan KK intercompany charge issues for international reporting	1.90	683.00	1,297.70
Yang,Rachel Sim	Senior Manager	United States	8/6/2024	US International Tax	Continue to resolve FTX Japan KK intercompany charge issues for international reporting & opposite entry search	2.50	683.00	1,707.50
Ancona,Christopher	Manager	United States	8/6/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Tong, C. Ancona, D. Neziroski	0.60	551.00	330.60
Ancona,Christopher	Manager	United States	8/6/2024	Transfer Pricing	FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong, C. Ancona	0.50	551.00	275.50
Ancona,Christopher	Manager	United States	8/6/2024	Transfer Pricing	FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong, C. Ancona	1.10	551.00	606.10
Braun,Avi	Staff	United States	8/6/2024	US International Tax	Comment updates for FTX International Tax Compliance returns	2.80	236.00	660.80
Braun,Avi	Staff	United States	8/6/2024	US International Tax	Removing diagnostics and qualifying diagnostics for FTX International Tax Compliance returns	3.20	236.00	755.20
S. Figueroa,Carolina	Senior	United States	8/6/2024	Transfer Pricing	Master file general review	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	8/6/2024	Transfer Pricing	Email to get Master file information	0.40	415.00	166.00
Zhu,Philip	Senior	United States	8/6/2024	US International Tax	Updated per sm comment	3.20	415.00	1,328.00
Ossanlou,Nina Shehrezade	Manager	United States	8/6/2024	Non US Tax	Discussion with EY Swiss in regards to follow-up discussions with the SFTA which is namely a request received with respect to the ruling exchange procedures	0.50	551.00	275.50
Ossanlou,Nina Shehrezade	Manager	United States	8/6/2024	Non US Tax	Discussing with transfer pricing colleagues whether a CbCR is needed for Gibraltar	0.40	551.00	220.40
Ossanlou,Nina Shehrezade	Manager	United States	8/6/2024	Non US Tax	Review of response letter to tax authorities in SG.	0.40	551.00	220.40
Neziroski,David	Consultant	United States	8/6/2024	Fee/Employment Applications	Continue sensitivity review of the May detail	3.10	445.00	1,379.50
Sarte,Angel Lyne	Staff	Gibraltar	8/7/2024	Payroll Tax	Preparation of July 2024 gross to net schedules + communication with EY US team on the same + Sending out of pay slips; Preparation of payment remittance online form for July 2024	0.50	236.00	118.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sarte,Angel Lync	Staff	Gibraltar	8/7/2024	Payroll Tax	Sending out of pay slips	0.50	236.00	118.00
Asim,Malik Umer	Senior	United States	8/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Cyprus teams to confirm audit status of FY2020 Financial statements	0.50	415.00	207.50
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/7/2024	Non US Tax	FTX Europe: ruling exchange procedures SIA / repeated phone calls to the federal tax administration regarding access data and extension of deadlines	0.30	236.00	70.80
Chachan,Aparajita	Senior	India	8/7/2024	Non US Tax	Draft proposal for going forward compliances for Quoine India	0.80	415.00	332.00
B,Bharath	Senior	India	8/7/2024	Non US Tax	Respond to EY Japan's queries on the checklist outlining steps to obtain India tax registrations for FTX Japan and FTX Japan Holdings.	0.20	415.00	83.00
Buduguntae,Shashanka	Partner/Principal	India	8/7/2024	Non US Tax	Executive review of mail response to David [on S&C's queries] on Necessity for a valuation report, legal basis requirement of a valuation report, and whether EY India can take up the valuation of shares of Quoine India	0.20	866.00	173.20
Madras, Hussain	Senior Manager	India	8/7/2024	Non US Tax	Preliminary review of the response to EY Japan's queries on the checklist outlining steps to obtain India tax registrations for FTX Japan and FTX Japan Holdings.	0.10	683.00	68.30
Hall,Emily Melissa	Manager	United States	8/7/2024	US State and Local Tax	Revise engagement configuration file to properly reflect the entities included in all unitary filings and separate company returns	3.60	551.00	1,983.60
Louie,Alexis P	Staff	United States	8/7/2024	US State and Local Tax	Drafting Colorado annual report renewal instructions for FTX entities.	0.90	236.00	212.40
Louie,Alexis P	Staff	United States	8/7/2024	US State and Local Tax	Drafting Hawaii annual report renewal instructions for FTX entities.	1.30	236.00	306.80
Molnar,Evgeniya	Senior	United States	8/7/2024	US State and Local Tax	Prepare engagement configuration workbook using State Tax Automated Compliance Tool	2.00	415.00	830.00
Molnar,Evgeniya	Manager	United States	8/7/2024	US State and Local Tax	Drafting comprehensive outline for Debtor Entities' California tax advice.	2.30	551.00	1,267.30
McComber,Donna	National Partner/Principal	United States	8/7/2024	Transfer Pricing	Work on TP documentation memos	1.30	1,040.00	1,352.00
Billings,Phoebe	Manager	United States	8/7/2024	Transfer Pricing	Additional mapping of trial balance accounts and compiling summary information table for 2023 country-by-country reporting	3.40	551.00	1,873.40
Billings,Phoebe	Manager	United States	8/7/2024	Transfer Pricing	Updating supplemental filing documentation for 2022 country-by-country reporting based on additional EY team comments and sharing the 2022 country-by-country reporting package with local teams for submission	1.10	551.00	606.10
Inker,Brian	Senior	United States	8/7/2024	Transfer Pricing	Internal correspondence and associated analysis regarding FY23 compliance / CBCR	0.60	415.00	249.00
Inker,Brian	Senior	United States	8/7/2024	Transfer Pricing	Correspondences regarding FY22 MF and associated preparation	0.60	415.00	249.00
Bost,Anne	Managing Director	United States	8/7/2024	Transfer Pricing	Review informational reporting on the offshore entities	1.20	814.00	976.80
Bost,Anne	Managing Director	United States	8/7/2024	Transfer Pricing	Review P&L details for intercompany activities	0.60	814.00	488.40
Bost,Anne	Managing Director	United States	8/7/2024	Transfer Pricing	Review draft transfer pricing documentation part 2	2.40	814.00	1,953.60
Bost,Anne	Managing Director	United States	8/7/2024	Transfer Pricing	Review PMO deck	0.30	814.00	244.20
S. Figueroa,Carolina	Senior	United States	8/7/2024	Transfer Pricing	Review group's business overview for Master File	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	8/7/2024	Transfer Pricing	Continue groups business overview for Master File	1.50	415.00	622.50
Sreenivas Katikireddi,Teja	Senior	United States	8/7/2024	Technology	Export the summarized Results of Power BI to compare with the results obtained from databricks workspace for few random coins	2.60	415.00	1,079.00
Yeom,Sunny	Senior	United States	8/7/2024	Technology	Update tada_pnl_0_ppsales_072424 table per the latest July balance data provided by Brian	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	8/7/2024	Technology	Create a new tada_pnl_0_ppsales_080724 table with any updates	2.30	415.00	954.50
Yeom,Sunny	Senior	United States	8/7/2024	Technology	Identify the differences between tada_pnl_0_ppsales_072424 and tada_pnl_0_ppsales_080724 and see if it reconciles to the latest July balance data provided by Brian	3.90	415.00	1,618.50
Gorman,Doug	Manager	United States	8/7/2024	Technology	Export new profit & loss calculations of post-petition crypto sales projections requirements to perform detailed testing to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.50	551.00	1,928.50
Gorman,Doug	Manager	United States	8/7/2024	Technology	Perform detailed profit & loss calculation testing of new post-petition crypto sales projections requirements to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.90	551.00	2,148.90
Gorman,Doug	Manager	United States	8/7/2024	Technology	Document results of detailed profit & loss calculation testing of new post-petition crypto sales projections requirements to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.90	551.00	2,148.90
Gorman,Doug	Manager	United States	8/7/2024	Technology	Export new profit & loss calculations of post-petition crypto sales projections requirements to perform detailed testing to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.90	551.00	2,148.90
Gorman,Doug	Manager	United States	8/7/2024	Technology	Perform detailed profit & loss calculation testing of new post-petition crypto sales projections requirements to support Profit & Loss calculation of 2024 crypto activity for FTX entity	2.80	551.00	1,542.80
Porto,Michael	Senior Manager	United States	8/7/2024	Technology	Discovered latest sales data was not being processed by analyst. Helped different analyst prep data.	3.90	683.00	2,663.70

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Porto,Michael	Senior Manager	United States	8/7/2024	Technology	Analyze current visuals and powerbi.	1.80	683.00	1,229.40
Porto,Michael	Senior Manager	United States	8/7/2024	Technology	QA on data updates.	2.10	683.00	1,434.30
Porto,Michael	Senior Manager	United States	8/7/2024	Technology	Unit testing on Databricks FIFO.	2.40	683.00	1,639.20
Mizutani,Rie	Manager	Japan	8/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Organize and review information to separate accounting software for the Japan entity .3	1.00	551.00	551.00
Sakaguchi,Masato	Senior	Japan	8/7/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation of usefulness of existing Quoine PTE's daily cash flow excel file	3.50	415.00	1,452.50
Sakaguchi,Masato	Senior	Japan	8/7/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Investigation of evidence of debited amount about Quoine PTE's expense	3.40	415.00	1,411.00
Sakaguchi,Masato	Senior	Japan	8/7/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation of salary payment schedule for FTX Japan Holdings KK employee that will also be contractor with Quoine PTE for Estate transition assistance	2.10	415.00	871.50
Tong,Chia-Hui	Senior Manager	United States	8/7/2024	Fee/Employment Applications	Review FTX expenses in advance of touchpoint with fee application team	1.10	683.00	751.30
Tong,Chia-Hui	Senior Manager	United States	8/7/2024	Project Management Office Transition	Review open items in activity tracker and update status of completion for deliverables	0.70	683.00	478.10
Tong,Chia-Hui	Senior Manager	United States	8/7/2024	Project Management Office Transition	Update weekly status slide showing progress of tax compliance deliverables	1.20	683.00	819.60
Choudary,Hira	Senior	United States	8/7/2024	Project Management Office Transition	Work on putting together status reporting package for August	2.70	415.00	1,120.50
Watkins,Michael	Managing Director	United States	8/7/2024	Non US Tax	Reviewing emails re non-US matters.	0.20	814.00	162.80
Ossanolou,Nina Shehrezade	Manager	United States	8/7/2024	Non US Tax	Update of stakeholder reporting package for client	1.10	551.00	606.10
Ossanolou,Nina Shehrezade	Manager	United States	8/7/2024	Non US Tax	Review of India Valuation report	0.60	551.00	330.60
MacLean,Corrie	Senior	United States	8/7/2024	Non US Tax	Update One Global Methodology data repository for updated statutory due dates, deliverable additions and removals from scope	2.70	415.00	1,120.50
Dugasse,Annie	Manager	Seychelles	8/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Responding to client query after reviewing the respected act and alignment from tax partner.	1.00	551.00	551.00
Berman,Jake	Senior Manager	United States	8/7/2024	US Income Tax	Reviewing latest updates made to the eliminations workbook for 10.31.23 tax return purposes	2.50	683.00	1,707.50
Berman,Jake	Senior Manager	United States	8/7/2024	US Income Tax	Re-review of tax returns for 10.31.23 purposes	1.70	683.00	1,161.10
Berman,Jake	Senior Manager	United States	8/7/2024	US Income Tax	Review of consolidation tax workpapers for 10.31.23 purposes	1.20	683.00	819.60
Berman,Jake	Senior Manager	United States	8/7/2024	US Income Tax	Review of subsidiary tax return workpapers for 10.31.23 tax purposes	2.10	683.00	1,434.30
Scott,James	Client Serving Contractor JS	United States	8/7/2024	Non US Tax	Review of country-by-country reporting analysis	0.30	600.00	180.00
Scott,James	Client Serving Contractor JS	United States	8/7/2024	Fee/Employment Applications	Review of February through March 2023 fee application	0.90	600.00	540.00
Mistler,Brian M	Senior Manager	United States	8/7/2024	US Income Tax	Prepare summary narrative on tax calculations	1.70	683.00	1,161.10
Mistler,Brian M	Senior Manager	United States	8/7/2024	US Income Tax	Review comparative analysis for gain/loss calculations	0.90	683.00	614.70
Mistler,Brian M	Senior Manager	United States	8/7/2024	US Income Tax	Prepare instructions for team to update taxable income summaries	1.00	683.00	683.00
Shea JR,Thomas M	Partner/Principal	United States	8/7/2024	US Income Tax	Detailed review of North Dimenson Inc. Federal tax return and written correspondence review comments	0.80	866.00	692.80
Shea JR,Thomas M	Partner/Principal	United States	8/7/2024	US Income Tax	Detailed review of Blockfolio Inc. Federal tax return and written correspondence review comments	1.10	866.00	952.60
Shea JR,Thomas M	Partner/Principal	United States	8/7/2024	US Income Tax	Detailed review of FTX Lend Inc. Federal tax return proforma and written correspondence review comments	0.70	866.00	606.20
Shea JR,Thomas M	Partner/Principal	United States	8/7/2024	US Income Tax	Detailed review of FTX Vault Trust Company Federal tax return proforma and written correspondence review comments	0.70	866.00	606.20
Chen,Zhu En	Staff	United States	8/7/2024	US International Tax	Updating Form 5471 for FTX Turkey on OIT	1.90	236.00	448.40
Chen,Zhu En	Staff	United States	8/7/2024	US International Tax	Updating Form 5471 for FTX Bahamas on OIT	2.30	236.00	542.80
Chen,Zhu En	Staff	United States	8/7/2024	US International Tax	Updating Form 5471 for FTX Trinit on OIT	2.40	236.00	566.40
Choque,Steven	Staff	United States	8/7/2024	US International Tax	Qualified FTX Return Hive Empire Trading Pty. Ltd	2.20	236.00	519.20
Choque,Steven	Staff	United States	8/7/2024	US International Tax	Qualified FTX Return Zubr Exchange Limited	2.20	236.00	519.20
Choque,Steven	Staff	United States	8/7/2024	US International Tax	Qualified Return A.Research KK	2.80	236.00	660.80
Choque,Steven	Staff	United States	8/7/2024	US International Tax	Qualified Return FTX Crypto Services Ltd.	2.80	236.00	660.80
Choque,Steven	Staff	United States	8/7/2024	US International Tax	Qualified Returns FTX Japan Holdings K.K./FTX Japan K.K./FTX Japan Services KK	3.20	236.00	755.20
Choque,Steven	Staff	United States	8/7/2024	US International Tax	Qualified Returns FTX Trading Ltd/Hive Empire Trading Pty. Ltd./Zubr Exchange Limited/FTX Trading Ltd	3.20	236.00	755.20
Cushner,Sam	Manager	United States	8/7/2024	US International Tax	Continue prep of excess distribution calculations for foreign entitiess	0.30	551.00	165.30
Cushner,Sam	Manager	United States	8/7/2024	US International Tax	Review form for Paradigm Connect	1.10	551.00	606.10
Cushner,Sam	Manager	United States	8/7/2024	US International Tax	Continue review of potential foreign entities	2.20	551.00	1,212.20
Cushner,Sam	Manager	United States	8/7/2024	US International Tax	Excess distribution calculations for foreign entites	3.30	551.00	1,818.30
Dubroff,Andy	Managing Director	United States	8/7/2024	Tax Advisory	Evaluate need for income inclusion issue and state law principles	1.00	814.00	814.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
He,Ileana	Senior	United States	8/7/2024	US International Tax	Return additional update	1.70	415.00	705.50
Karan,Anna Suncheuri	Senior	United States	8/7/2024	US Income Tax	Updating additional comments from leadership review	0.50	415.00	207.50
Karan,Anna Suncheuri	Senior	United States	8/7/2024	US Income Tax	Updating for comments on federal tax return regarding book to tax income from senior manager	3.70	415.00	1,535.50
Katelas,Andreas	Manager	United States	8/7/2024	Tax Advisory	Research into application of corporate income tax on indirect transfer of shares	1.90	551.00	1,046.90
Lamney,Caitlin	Senior	United States	8/7/2024	US International Tax	Reprinting returns for E&P update	3.70	415.00	1,535.50
Mensah,Josephine	Staff	United States	8/7/2024	US Income Tax	Update domestic entity returns for reviewer comments	1.60	236.00	377.60
Mensah,Josephine	Staff	United States	8/7/2024	US Income Tax	Input bankruptcy costs adjustments for domestic entities	2.40	236.00	566.40
Mensah,Josephine	Staff	United States	8/7/2024	US International Tax	Create XMLs for dormant international entities	3.00	236.00	708.00
Mok,Wan Ling	Staff	United States	8/7/2024	US International Tax	Worked on assignments from senior	1.20	236.00	283.20
Mok,Wan Ling	Staff	United States	8/7/2024	US International Tax	Renamed all workpapers and returns according to naming convention	3.00	236.00	708.00
Mok,Wan Ling	Staff	United States	8/7/2024	US International Tax	Compiled PBC items for and worked on the TB for entities	3.50	236.00	826.00
Yang,Ming	Senior	United States	8/7/2024	US International Tax	Prepare org chart statement for FTX filings	2.00	415.00	830.00
Zhuo,Melody	Senior	United States	8/7/2024	US International Tax	FTX international tax compliance - return review	3.90	415.00	1,618.50
Zhuo,Melody	Senior	United States	8/7/2024	US International Tax	FTX international tax compliance - return update	3.90	415.00	1,618.50
Zhuo,Melody	Senior	United States	8/7/2024	US International Tax	FTX international tax compliance - technical issue workpaper review	3.90	415.00	1,618.50
Berman,Jake	Senior Manager	United States	8/7/2024	US Income Tax	Walkthrough of tax return workpapers for partner review EY Attendees: J. Berman, T. Shea, R. Huang, B. Mistler	1.00	683.00	683.00
Choudary,Hira	Senior	United States	8/7/2024	Project Management Office Transition	PMO Catch-up EY Attendees: H. Choudary, C. Ancona	0.20	415.00	83.00
Ossanolou,Nina Shehrezade	Manager	United States	8/7/2024	Non US Tax	8/7/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, S. Cushner	0.30	551.00	165.30
Gatt,Katie	Senior Manager	United States	8/7/2024	US State and Local Tax	Meeting to discuss state tax considerations related to federal tax items. EY Attendees: E. Hall, T. Mitchell, M. Musano, W. Bieganski, J. Scott, K. Wilson, K. Gatt	0.50	683.00	341.50
Neziroski,David	Consultant	United States	8/7/2024	Fee/Employment Applications	Meeting to discuss the processing of FTX expenses for fee applications EY Attendees: H. Choudary, C. Ancona, D. Neziroski	2.00	445.00	890.00
Shea JR,Thomas M	Partner/Principal	United States	8/7/2024	US Income Tax	Walkthrough of tax return workpapers for partner review EY Attendees: J. Berman, T. Shea, R. Huang, B. Mistler	1.00	866.00	866.00
Huang,Ricki	Senior	United States	8/7/2024	US Income Tax	Walkthrough of tax return workpapers for partner review EY Attendees: J. Berman, T. Shea, R. Huang, B. Mistler	1.00	415.00	415.00
Musano,Matthew Albert	Senior Manager	United States	8/7/2024	US State and Local Tax	Meeting to discuss state tax considerations related to federal tax items. EY Attendees: E. Hall, T. Mitchell, M. Musano, W. Bieganski, J. Scott, K. Wilson, K. Gatt	0.50	683.00	341.50
Bieganski,Walter	Client Serving Contractor WB	United States	8/7/2024	US State and Local Tax	Meeting to discuss state tax considerations related to federal tax items. EY Attendees: E. Hall, T. Mitchell, M. Musano, W. Bieganski, J. Scott, K. Wilson, K. Gatt	0.50	200.00	100.00
Musano,Matthew Albert	Senior Manager	United States	8/7/2024	US State and Local Tax	Meeting to discuss Texas tax considerations for tax technical matter. EY Attendees: E. Hall, J. Bowden, M. Musano	0.40	683.00	273.20
Bowden,Jamie	Managing Director	United States	8/7/2024	US State and Local Tax	Meeting to discuss Texas tax considerations for tax technical matter. EY Attendees: E. Hall, J. Bowden, M. Musano	0.40	814.00	325.60
Mitchell,Traci	Managing Director	United States	8/7/2024	US State and Local Tax	Meeting to discuss state tax considerations related to federal tax items. EY Attendees: E. Hall, T. Mitchell, M. Musano, W. Bieganski, J. Scott, K. Wilson, K. Gatt	0.50	814.00	407.00
Hall,Emily Melissa	Manager	United States	8/7/2024	US State and Local Tax	Meeting to discuss Texas tax considerations for tax technical matter. EY Attendees: E. Hall, J. Bowden, M. Musano	0.40	551.00	220.40
Choudary,Hira	Senior	United States	8/7/2024	Fee/Employment Applications	Meeting to discuss the processing of FTX expenses for fee applications EY Attendees: H. Choudary, C. Ancona, D. Neziroski	2.00	415.00	830.00
Hall,Emily Melissa	Manager	United States	8/7/2024	US State and Local Tax	Meeting to discuss state tax considerations related to federal tax items. EY Attendees: E. Hall, T. Mitchell, M. Musano, W. Bieganski, J. Scott, K. Wilson, K. Gatt	0.50	551.00	275.50
Scott,James	Client Serving Contractor JS	United States	8/7/2024	US Income Tax	Meeting to discuss state tax considerations related to federal tax items. EY Attendees: E. Hall, T. Mitchell, M. Musano, W. Bieganski, J. Scott, K. Wilson, K. Gatt	0.50	600.00	300.00
Wilson,Kat	Manager	United Kingdom	8/7/2024	Payroll Tax	Meeting to discuss state tax considerations related to federal tax items. EY Attendees: E. Hall, T. Mitchell, M. Musano, W. Bieganski, J. Scott, K. Wilson, K. Gatt	0.50	551.00	275.50
Mistler,Brian M	Senior Manager	United States	8/7/2024	US Income Tax	Walkthrough of tax return workpapers for partner review EY Attendees: J. Berman, T. Shea, R. Huang, B. Mistler	1.00	683.00	683.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
McComber, Donna	National Partner/Principal	United States	8/7/2024	Transfer Pricing	8/7/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, S. Cushner	0.30	1,040.00	312.00
Scott, James	Client Serving Contractor JS	United States	8/7/2024	US Income Tax	8/7/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, S. Cushner	0.30	600.00	180.00
Suzuki, Jason	Senior Manager	Japan	8/7/2024	Non US Tax	bF weekly check-in Call bitFlyer with Sullivan & Cromwell EY Attendees: J. Suzuki Other Attendees: K. Takahashi (FTX), B. Spitz (FTX), J. Masters (PTE), S. Li (A&M), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), M. Miyazaki (BF), R. Sasaki (BF), E. Simpson (sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50
Hammon, David Lane	Senior Manager	United States	8/7/2024	Non US Tax	8/7/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, S. Cushner	0.30	683.00	204.90
Bieganski, Walter	Client Serving Contractor WB	United States	8/7/2024	US State and Local Tax	Meeting to discuss California considerations for tax technical matter. EY Attendees: E. Hall, M. Musano, W. Bieganski, A. Scoyk	0.40	200.00	80.00
Shea JR, Thomas M	Partner/Principal	United States	8/7/2024	US Income Tax	Internal call to discuss state amended return requirements. EY Attendees: M. Musano, T. Shea, J. Scott	0.50	866.00	433.00
Musano, Matthew Albert	Senior Manager	United States	8/7/2024	US State and Local Tax	Internal call to discuss state amended return requirements. EY Attendees: M. Musano, T. Shea, J. Scott	0.50	683.00	341.50
Musano, Matthew Albert	Senior Manager	United States	8/7/2024	US State and Local Tax	Meeting to discuss California considerations for tax technical matter. EY Attendees: E. Hall, M. Musano, W. Bieganski, A. Scoyk	0.40	683.00	273.20
Hall, Emily Melissa	Manager	United States	8/7/2024	US State and Local Tax	Meeting to discuss California considerations for tax technical matter. EY Attendees: E. Hall, M. Musano, W. Bieganski, A. Scoyk	0.40	551.00	220.40
Mistler, Brian M	Senior Manager	United States	8/7/2024	US Income Tax	8/7/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, S. Cushner	0.30	683.00	204.90
Zhuo, Melody	Senior	United States	8/7/2024	US International Tax	8/7/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, S. Cushner	0.30	415.00	124.50
Cushner, Sam	Manager	United States	8/7/2024	US International Tax	8/7/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, S. Cushner	0.30	551.00	165.30
Watkins, Michael	Managing Director	United States	8/7/2024	Non US Tax	8/7/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, S. Cushner	0.30	814.00	244.20
Katsnelson, David	Senior Manager	United States	8/7/2024	Transfer Pricing	8/7/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, S. Cushner	0.30	683.00	204.90
Bost, Anne	Managing Director	United States	8/7/2024	Transfer Pricing	8/7/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, S. Cushner	0.30	814.00	244.20
Scott, James	Client Serving Contractor JS	United States	8/7/2024	US Income Tax	Internal call to discuss state amended return requirements. EY Attendees: M. Musano, T. Shea, J. Scott	0.50	600.00	300.00
Van Scoyk, Aeron	Manager	United States	8/7/2024	US State and Local Tax	Meeting to discuss California considerations for tax technical matter. EY Attendees: E. Hall, M. Musano, W. Bieganski, A. Scoyk	0.40	551.00	220.40
MacLean, Corrie	Senior	United States	8/7/2024	Non US Tax	8/7/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, S. Cushner	0.30	415.00	124.50
Lovelace, Lauren	Partner/Principal	United States	8/7/2024	US International Tax	8/7/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, S. Cushner	0.30	866.00	259.80
Lovelace, Lauren	Partner/Principal	United States	8/7/2024	US International Tax	Return review by tax compliance deadline	1.20	866.00	1,039.20

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Senior Manager	United States	8/7/2024	Non US Tax	Correspondences regarding the need to prepare a valuation report for Quoine India as a result of the entity's share transfer.	0.60	683.00	409.80
Hammon,David Lane	Senior Manager	United States	8/7/2024	Non US Tax	Correspondences regarding the requirement for Zubr Exchange Ltd. to file a CbCR notification.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	8/7/2024	Non US Tax	Correspondences regarding status updates/adjustments made to an FTX Hong Kong entity's FY22 and FY23 financials.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/7/2024	Non US Tax	Correspondences concerning the status of engaging of Midaspago to audit the FY20 through FY23 financials of the FTX Nigeria entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/7/2024	Non US Tax	Correspondences concerning the status of FTX Digital Holdings' compliance obligations to be reported on during the entity's upcoming court hearing.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	8/7/2024	Non US Tax	Correspondences regarding the potential Hong Kong PE for the FTX Seychelles entities.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	8/7/2024	Non US Tax	Correspondences concerning the corporate secretarial compliance obligations of the FTX Seychelles entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/7/2024	Non US Tax	Correspondences regarding the requirements for Analysis to be considered dormant for purposes of needing to have its financial statements audited.	0.50	683.00	341.50
Bailey,Doug	Partner/Principal	United States	8/7/2024	Tax Advisory	Detailed analysis of BTC gain loss calculations	3.40	866.00	2,944.40
Bailey,Doug	Partner/Principal	United States	8/7/2024	Tax Advisory	Additional analysis of digital asset gain loss calculations	2.30	866.00	1,991.80
Huang,Ricki	Senior	United States	8/7/2024	US Income Tax	Validated return in tax software system for batch 1 entities	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/7/2024	US Income Tax	Clear diagnostics in the system in order to validate returns in tax software	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/7/2024	US Income Tax	Created the bkxy expense allocation workbook and calculated expense deductions for each entity	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/7/2024	US Income Tax	Created the bkxy expense allocation workbook and calculated expense capitalized portion for each entity	3.00	415.00	1,245.00
Ortiz,Daniella	Senior	United States	8/7/2024	US International Tax	Tax return worksheet calculations	3.00	415.00	1,245.00
Yang,Rachel Sim	Senior Manager	United States	8/7/2024	US International Tax	Review of updates to multiple entities for crypto allocations	1.60	683.00	1,092.80
Yang,Rachel Sim	Senior Manager	United States	8/7/2024	US International Tax	Continue review updates to multiple entities for crypto allocations	2.00	683.00	1,366.00
Yang,Rachel Sim	Senior Manager	United States	8/7/2024	US International Tax	Review of 8621s for foreign entities	1.50	683.00	1,024.50
Yang,Rachel Sim	Senior Manager	United States	8/7/2024	US International Tax	Provide comments on 8621s	1.30	683.00	887.90
Yang,Rachel Sim	Senior Manager	United States	8/7/2024	US International Tax	Continue review of 8621s for foreign entities	1.60	683.00	1,092.80
Ancona,Christopher	Manager	United States	8/7/2024	Transfer Pricing	PMO Catch-up EY Attendees: H. Choudary, C. Ancona	0.20	551.00	110.20
Ancona,Christopher	Manager	United States	8/7/2024	Fee/Employment Applications	Meeting to discuss the processing of FTX expenses for fee applications EY Attendees: H. Choudary, C. Ancona, D. Neziroski	2.00	551.00	1,102.00
Braun,Avi	Staff	United States	8/7/2024	US International Tax	FTX International Tax Compliance technical issue computation	2.00	236.00	472.00
Braun,Avi	Staff	United States	8/7/2024	US International Tax	FTX International Tax Compliance workflow	3.00	236.00	708.00
S. Figueroa,Carolina	Senior	United States	8/7/2024	Transfer Pricing	Review group's business overview for Master File	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	8/7/2024	Transfer Pricing	Continue groups business overview for Master File	1.50	415.00	622.50
Zhu,Philip	Senior	United States	8/7/2024	US International Tax	Prepared and reviewed tax return for hannam group inc. after sm decided to switch the type of return.	3.00	415.00	1,245.00
Neziroski,David	Consultant	United States	8/7/2024	Fee/Employment Applications	Continue sensitivity review of the May detail	3.30	445.00	1,468.50
Carreras,Stephen	Manager	Gibraltar	8/8/2024	Payroll Tax	Review of gross to net payroll schedule for August 2024 & employee pay slip	1.00	551.00	551.00
Perez,Ellen Joy	Senior	Gibraltar	8/8/2024	Non US Tax	ZUBR Exchange Ltd: Filing of CbCr notification to the Tax Office FY2023	1.00	415.00	415.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/8/2024	Non US Tax	FTX Europe: ruling exchange procedures SIA / repeated phone calls and e-mail to the federal tax administration regarding access data and extension of deadlines	0.50	236.00	118.00
B,Bharath	Senior	India	8/8/2024	Non US Tax	Research on whether the date of transfer of Quoine India shares, for India tax purpose should be considered as the date of distribution from Japan law perspective or any other date.	1.10	415.00	456.50
Bieganski,Walter	Client Serving Contractor WB	United States	8/8/2024	US State and Local Tax	Review of outline of California implications of liquidating trust.	1.00	200.00	200.00
Hall,Emily Melissa	Manager	United States	8/8/2024	US State and Local Tax	Initial upload of separate company return workpapers into OneSource Income tax software for all FTX entities.	2.80	551.00	1,542.80
Hall,Emily Melissa	Manager	United States	8/8/2024	US State and Local Tax	Review prior year net operating losses of tax returns with year-end 10/31/2022 to determine carryforwards for current year returns.	2.30	551.00	1,267.30
Molnar,Evgeniya	Senior	United States	8/8/2024	US State and Local Tax	Review and update drafted separate company workpapers for FTX entities.	3.50	415.00	1,452.50
Musano,Matthew Albert	Senior Manager	United States	8/8/2024	US State and Local Tax	Drafting email to D. Hariton (Sullivan & Cromwell) on state amended return requirements.	1.80	683.00	1,229.40
McComber,Donna	National Partner/Principal	United States	8/8/2024	Transfer Pricing	Work on TP documentation	0.60	1,040.00	624.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Billings,Phoebe	Manager	United States	8/8/2024	Transfer Pricing	Revisions to summary data tables for 2023 country-by-country reporting	1.50	551.00	826.50
Bost,Anne	Managing Director	United States	8/8/2024	Transfer Pricing	Review appendices for transfer pricing documentation	0.70	814.00	569.80
Bost,Anne	Managing Director	United States	8/8/2024	Transfer Pricing	Continue to review appendices for transfer pricing documentation	1.10	814.00	895.40
Bost,Anne	Managing Director	United States	8/8/2024	Transfer Pricing	Review draft transfer pricing documentation part 3	1.90	814.00	1,546.60
Bost,Anne	Managing Director	United States	8/8/2024	Transfer Pricing	Review draft transfer pricing documentation part 4	1.40	814.00	1,139.60
Bost,Anne	Managing Director	United States	8/8/2024	Transfer Pricing	Review CbCR notification for entity 1	0.30	814.00	244.20
Gibson,Mitch	Senior	United States	8/8/2024	Transfer Pricing	Continue to review and edit of transfer pricing doc in line with discussion from meeting	1.40	415.00	581.00
S. Figueroa,Carolina	Senior	United States	8/8/2024	Transfer Pricing	Review and edits on industry analysis for Master File	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	8/8/2024	Transfer Pricing	Continue review on industry analysis for master file	0.30	415.00	124.50
Yeom,Sunny	Senior	United States	8/8/2024	Technology	Identify any outliers on coin prices that are 3 times the minimum price.	3.70	415.00	1,535.50
Yeom,Sunny	Senior	United States	8/8/2024	Technology	Adjust the pricing in the source table for any values that fall within the outlier range.	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	8/8/2024	Technology	Investigate the audit table to verify if the basis assigned to older sale is chronologically accurate.	2.50	415.00	1,037.50
Gorman,Doug	Manager	United States	8/8/2024	Technology	Document results of detailed profit & loss calculation testing of new post-petition crypto sales projections requirements to support Profit & Loss calculation of 2024 crypto activity for FTX entity	0.40	551.00	220.40
Gorman,Doug	Manager	United States	8/8/2024	Technology	Understand and document requirements for updates to pre and post-petition crypto sales projections table to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	8/8/2024	Technology	Review final requirements for combined pre and post-petition profit & loss calculations to support Profit & Loss calculation of 2023 / 2024 crypto activity for FTX entity	3.90	551.00	2,148.90
Gorman,Doug	Manager	United States	8/8/2024	Technology	Document final requirements for combined pre and post-petition profit & loss calculations to support Profit & Loss calculation of 2023 / 2024 crypto activity for FTX entity	3.90	551.00	2,148.90
Gorman,Doug	Manager	United States	8/8/2024	Technology	Regenerate profit & loss SQL calculations for final requirements - step 1 - cleansing to support Profit & Loss calculation of 2023 / 2024 crypto activity for FTX entity	2.80	551.00	1,542.80
Gorman,Doug	Manager	United States	8/8/2024	Technology	Regenerate profit & loss SQL calculations for final requirements - step 2 - trade aggregation to support Profit & Loss calculation of 2023 / 2024 crypto activity for FTX entity	2.00	551.00	1,102.00
Porto,Michael	Senior Manager	United States	8/8/2024	Technology	FIFO analysis, manual on data sources	3.10	683.00	2,117.30
Porto,Michael	Senior Manager	United States	8/8/2024	Technology	FIFO code modifications/fix.	2.00	683.00	1,366.00
Suzuki,Jason	Senior Manager	Japan	8/8/2024	Non US Tax	Working time/instruction related to payroll transition of contracts of former FTX Japan KK contractors to Quoine PTE contractors 1	2.00	683.00	1,366.00
Mizutani,Rie	Manager	Japan	8/8/2024	Non US Tax	Preparation/review of tax forms required to document for India tax authorities the transfer of Quoine India shares from FTX Japan KK to FTX Japan Holdings KK_1	1.00	551.00	551.00
Sakaguchi,Masato	Senior	Japan	8/8/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - July Monthly closing support for Quoine PTE (i.e. sending materials, confirmation of contents of invoices)	3.10	415.00	1,286.50
Sakaguchi,Masato	Senior	Japan	8/8/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Check Quoine Vietnam July monthly closing draft	2.80	415.00	1,162.00
Olurinola,Mosunmola	Senior Manager	Nigeria	8/8/2024	Transfer Pricing	Review of the TP forms by manager - Zuma	3.90	683.00	2,663.70
Olurinola,Mosunmola	Senior Manager	Nigeria	8/8/2024	Transfer Pricing	Review of the TP forms by manager - Research Yankari	3.90	683.00	2,663.70
Lowery,Kristie L	National Partner/Principal	United States	8/8/2024	Payroll Tax	Review of federal tax items and impact on Employment Taxes	2.30	1,040.00	2,392.00
Lowery,Kristie L	National Partner/Principal	United States	8/8/2024	Payroll Tax	Research on employment tax statute of limitations related to bankruptcy and settlements	3.00	1,040.00	3,120.00
Tong,Chia-Hui	Senior Manager	United States	8/8/2024	Project Management Office Transition	Finalize weekly status slide with progress of tax compliance deliverables and next steps	1.70	683.00	1,161.10
Tong,Chia-Hui	Senior Manager	United States	8/8/2024	Fee/Employment Applications	Review questions from fee examiner and trustee on interim fee application	0.60	683.00	409.80
Choudary,Hira	Senior	United States	8/8/2024	Project Management Office Transition	Updated outstanding tax deliverable statutory due dates in One Global Methodology dashboard	2.20	415.00	913.00
Ossanolou,Nina Shehrezade	Manager	United States	8/8/2024	Non US Tax	CbCR and CIT return for Gibraltar	0.80	551.00	440.80
Ossanolou,Nina Shehrezade	Manager	United States	8/8/2024	Non US Tax	Updating the deliverables for August reporting package	0.70	551.00	385.70
Ossanolou,Nina Shehrezade	Manager	United States	8/8/2024	Non US Tax	PSM for Switzerland, HK comments on potential PE and taxes for Seychelles entities	0.80	551.00	440.80
MacLean,Corrie	Senior	United States	8/8/2024	Non US Tax	Review and update Non-US statutory reporting updates for the August stakeholder reporting package and convert to the working database format	3.00	415.00	1,245.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Chang-Waye,Amanda	Manager	Seychelles	8/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugassee (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugassee (ACM),Oliver Bastienne (ACM)	0.50	551.00	275.50
Dugassee,Annie	Manager	Seychelles	8/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugassee (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugassee (ACM),Oliver Bastienne (ACM)	0.50	551.00	275.50
Faerber,Anna	Senior Manager	Seychelles	8/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugassee (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugassee (ACM),Oliver Bastienne (ACM)	0.50	683.00	341.50
Bastienne,Oliver	Partner/Principal	Seychelles	8/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugassee (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugassee (ACM),Oliver Bastienne (ACM)	0.50	866.00	433.00
Dugassee, Tara	Senior	Seychelles	8/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugassee (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugassee (ACM),Oliver Bastienne (ACM)	0.50	415.00	207.50
Houareau,Tina	Senior	Seychelles	8/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugassee (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugassee (ACM),Oliver Bastienne (ACM)	0.50	415.00	207.50
Berman,Jake	Senior Manager	United States	8/8/2024	US Income Tax	Review of tax return proformas for 10.31.23 tax purposes	1.10	683.00	751.30
Berman,Jake	Senior Manager	United States	8/8/2024	US Income Tax	Re-review of elimination tax workpapers after comments provided	0.80	683.00	546.40
Berman,Jake	Senior Manager	United States	8/8/2024	US Income Tax	Review of tax return drafts for 10.31.23 tax purposes	1.90	683.00	1,297.70
Berman,Jake	Senior Manager	United States	8/8/2024	US Income Tax	Review of digital tax asset allocation schedule for 10.31.23 tax purposes	1.20	683.00	819.60
Berman,Jake	Senior Manager	United States	8/8/2024	US Income Tax	Review of single entity tax returns for finalization	1.80	683.00	1,229.40
Berman,Jake	Senior Manager	United States	8/8/2024	US Income Tax	Review of xml files for e-filing purposes	0.90	683.00	614.70
Scott,James	Client Serving Contractor JS	United States	8/8/2024	Non US Tax	Review of Seychelles direct tax filing requirement analysis	0.40	600.00	240.00
Scott,James	Client Serving Contractor JS	United States	8/8/2024	Fee/Employment Applications	Review of February through March 2023 fee application for contractors	0.70	600.00	420.00
Feliciano,Christopher	Staff	United States	8/8/2024	US Income Tax	Time spent on rebalances and adjustments for entities	3.80	236.00	896.80
Mistler,Brian M	Senior Manager	United States	8/8/2024	US Income Tax	Prepare TY23 taxable income summary	2.80	683.00	1,912.40
Mistler,Brian M	Senior Manager	United States	8/8/2024	US Income Tax	Add in additional data for TY23 taxable income summary	2.10	683.00	1,434.30
Chen,Zhu En	Staff	United States	8/8/2024	US International Tax	Clearing E-filing diagnostics for Japan KK on OIT	2.40	236.00	566.40
Chen,Zhu En	Staff	United States	8/8/2024	US International Tax	Updating Form 5471 for FTX SNG entity on OIT	2.80	236.00	660.80
Choque,Steven	Staff	United States	8/8/2024	US International Tax	Updated Reference ID status on FTX entities. Multiple entities	3.70	236.00	873.20
Choque,Steven	Staff	United States	8/8/2024	US International Tax	Qualified FTX return for e-filing.Multiple entities.	3.70	236.00	873.20
Choque,Steven	Staff	United States	8/8/2024	US International Tax	Updated FTX Europe AG Schedule H	2.50	236.00	590.00
Choque,Steven	Staff	United States	8/8/2024	US International Tax	Updated FTX Europe AG Schedule G	1.80	236.00	424.80
Cushner,Sam	Manager	United States	8/8/2024	US International Tax	FTX Japan KK intercompany charge issues for international reporting	0.70	551.00	385.70
Cushner,Sam	Manager	United States	8/8/2024	US International Tax	Bankruptcy expense allocations to multiple entities - updates to inclusion calculations and forms	3.80	551.00	2,093.80
He,Ileana	Senior	United States	8/8/2024	US International Tax	Bankruptcy adjustment	2.00	415.00	830.00
He,Ileana	Senior	United States	8/8/2024	US International Tax	Form 5472 instructions	2.00	415.00	830.00
He,Ileana	Senior	United States	8/8/2024	US International Tax	Form 5472 prep	2.00	415.00	830.00
Konoiko,Nicholas	Senior	United States	8/8/2024	US International Tax	Made further updates on FTX Japan Holdings workpaper	1.60	415.00	664.00
Konoiko,Nicholas	Senior	United States	8/8/2024	US International Tax	Made updates on FTX entity workpaper	2.10	415.00	871.50
Konoiko,Nicholas	Senior	United States	8/8/2024	US International Tax	Made updates on Investments workpaper	2.20	415.00	913.00
Konoiko,Nicholas	Senior	United States	8/8/2024	US International Tax	Made updates on FTX Japan Holdings workpaper	2.40	415.00	996.00
Lamney,Caitlin	Senior	United States	8/8/2024	US International Tax	Continue updating and reprinting returns with E&P adj entries	3.20	415.00	1,328.00
Lamney,Caitlin	Senior	United States	8/8/2024	US International Tax	1st level reviewing e-filing diagnostics	3.60	415.00	1,494.00
Liu,Ke	Senior	United States	8/8/2024	US International Tax	Update further comments sent by senior manager for several previously signed off entities and reprint the returns	2.60	415.00	1,079.00
Liu,Ke	Senior	United States	8/8/2024	US International Tax	Set up entity and binder through OIT/prepare workpaper and 8865 return for Paradigm Connect Holdings, LLC through system and print/connect with manager with comments and update accordingly	3.40	415.00	1,411.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mensah,Josephine	Staff	United States	8/8/2024	US Income Tax	Receiving confirmations on the schedule N from the international tax team for the federal return	1.90	236.00	448.40
Mensah,Josephine	Staff	United States	8/8/2024	US Income Tax	Continue updating return for reviewer comments received	2.10	236.00	495.60
Mensah,Josephine	Staff	United States	8/8/2024	US International Tax	Continue creating XMLs for dormant international entities	3.00	236.00	708.00
Mok,Wan Ling	Staff	United States	8/8/2024	US International Tax	Packaged and password-protected all signed-off dormant entity returns	2.50	236.00	590.00
Mok,Wan Ling	Staff	United States	8/8/2024	US International Tax	Updated and reprinted returns on OIT	3.40	236.00	802.40
Mok,Wan Ling	Staff	United States	8/8/2024	US International Tax	Worked on clearing comments on workpapers	3.80	236.00	896.80
Yang,Ming	Senior	United States	8/8/2024	US International Tax	Review and finalize returns for FTX entities	2.00	415.00	830.00
Zhuo,Melody	Senior	United States	8/8/2024	US International Tax	FTX international tax compliance - organization	2.00	415.00	830.00
Zhuo,Melody	Senior	United States	8/8/2024	US International Tax	FTX international tax compliance - team management	3.00	415.00	1,245.00
Zhuo,Melody	Senior	United States	8/8/2024	US International Tax	FTX international tax compliance - team communication	3.50	415.00	1,452.50
Zhuo,Melody	Senior	United States	8/8/2024	US International Tax	FTX international tax compliance - technical calculation workpaper	3.50	415.00	1,452.50
Frapolly,Brody	Senior	United States	8/8/2024	Transfer Pricing	Meeting to discuss multiple open workstreams across the broader team including 2022 and 2023 CbCR, industry analysis, outstanding PSMs EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, M. Gibson, P. Billings	0.60	415.00	249.00
Tong,Chia-Hui	Senior Manager	United States	8/8/2024	Fee/Employment Applications	Meeting to discuss FTX second interim responses and fee application open items EY Attendees: H. Choudary, C. Tong, D. Neziroski	0.70	683.00	478.10
Choudary,Hira	Senior	United States	8/8/2024	Fee/Employment Applications	Meeting to discuss FTX second interim responses and fee application open items EY Attendees: H. Choudary, C. Tong, D. Neziroski	0.70	415.00	290.50
Neziroski,David	Consultant	United States	8/8/2024	Fee/Employment Applications	Meeting to discuss FTX second interim responses and fee application open items EY Attendees: H. Choudary, C. Tong, D. Neziroski	0.70	445.00	311.50
Mehta,Amish	Partner/Principal	India	8/8/2024	Non US Tax	Discussion with partner for preliminary review of Quoine India financials (FY20, FY21, FY22 and FY23). EY Attendees: Mukesh. R, Venkateswarlu, T, A. Mehta	0.50	866.00	433.00
McComber,Donna	National Partner/Principal	United States	8/8/2024	Transfer Pricing	Meeting to discuss wording and support for allocation memo EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, J. Blank, P. Billings	0.50	1,040.00	520.00
T,Venkateswarlu	Senior Manager	India	8/8/2024	Non US Tax	Discussion with partner for preliminary review of Quoine India financials (FY20, FY21, FY22 and FY23). EY Attendees: Mukesh. R, Venkateswarlu, T, A. Mehta	0.50	683.00	341.50
Sakaguchi,Masato	Senior	Japan	8/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Discussion of current situation of salary payment schedule for dual hatter EY Attendees: M. Sakaguchi Other Attendees: M. Kagimoto (FTX Japan),	1.10	415.00	456.50
R,Mukesh	Senior	India	8/8/2024	Non US Tax	Discussion with partner for preliminary review of Quoine India financials (FY20, FY21, FY22 and FY23). EY Attendees: Mukesh. R, Venkateswarlu, T, A. Mehta	0.50	415.00	207.50
McComber,Donna	National Partner/Principal	United States	8/8/2024	Transfer Pricing	Call to further discuss allocation memo for post-filing expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.70	1,040.00	728.00
Billings,Phoebe	Manager	United States	8/8/2024	Transfer Pricing	Meeting to discuss wording and support for allocation memo EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, J. Blank, P. Billings	0.50	551.00	275.50
Bost,Anne	Managing Director	United States	8/8/2024	Transfer Pricing	Call to further discuss allocation memo for post-filing expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.70	814.00	569.80
Billings,Phoebe	Manager	United States	8/8/2024	Transfer Pricing	Meeting to discuss multiple open workstreams across the broader team including 2022 and 2023 CbCR, industry analysis, outstanding PSMs EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, M. Gibson, P. Billings	0.60	551.00	330.60
Katsnelson,David	Senior Manager	United States	8/8/2024	Transfer Pricing	Call to further discuss allocation memo for post-filing expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.70	683.00	478.10
Sakaguchi,Masato	Senior	Japan	8/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting about separating the finance operations of FTX Japan KK and FTX Japan Holdings KK EY Attendees: R. Mizutani, M. Sakaguchi Other Attendees: N. Miyazaki (BF), M. Fukuda (BF),	0.50	415.00	207.50
Mistler,Brian M	Senior Manager	United States	8/8/2024	US Income Tax	Call to discuss latest results from digital tax asset calculation EY Attendees: J. Berman, D. Gorman, D. Bailey, B. Mistler	0.40	683.00	273.20
Berman,Jake	Senior Manager	United States	8/8/2024	US Income Tax	Call to discuss latest results from digital tax asset calculation EY Attendees: J. Berman, D. Gorman, D. Bailey, B. Mistler	0.40	683.00	273.20
Gorman,Doug	Manager	United States	8/8/2024	Technology	Call to discuss latest results from digital tax asset calculation EY Attendees: J. Berman, D. Gorman, D. Bailey, B. Mistler	0.40	551.00	220.40
Sakaguchi,Masato	Senior	Japan	8/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting about timing of payments related to transition from former FTX Japan KK contractors to Quoine PTE contractors EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.50	415.00	207.50
Mizutani,Rie	Manager	Japan	8/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting about separating the finance operations of FTX Japan KK and FTX Japan Holdings KK EY Attendees: R. Mizutani, M. Sakaguchi Other Attendees: N. Miyazaki (BF), M. Fukuda (BF),	0.50	551.00	275.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mizutani,Rie	Manager	Japan	8/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting about timing of payments related to transition from former FTX Japan KK contractors to Quoine PTE contractors EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.50	551.00	275.50
Suzuki,Jason	Senior Manager	Japan	8/8/2024	Non US Tax	Meeting about timing of payments related to transition from former FTX Japan KK contractors to Quoine PTE contractors EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.50	683.00	341.50
McComber,Donna	National Partner/Principal	United States	8/8/2024	Transfer Pricing	Meeting to discuss multiple open workstreams across the broader team including 2022 and 2023 CbCR, industry analysis, outstanding PSMs EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, M. Gibson, P. Billings	0.60	1,040.00	624.00
Gibson,Mitch	Senior	United States	8/8/2024	Transfer Pricing	Meeting to discuss multiple open workstreams across the broader team including 2022 and 2023 CbCR, industry analysis, outstanding PSMs EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, M. Gibson, P. Billings	0.60	415.00	249.00
O'Reilly,Logan	Senior	United States	8/8/2024	Transfer Pricing	Meeting to discuss multiple open workstreams across the broader team including 2022 and 2023 CbCR, industry analysis, outstanding PSMs EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, M. Gibson, P. Billings	0.60	415.00	249.00
Bost,Anne	Managing Director	United States	8/8/2024	Transfer Pricing	Meeting to discuss multiple open workstreams across the broader team including 2022 and 2023 CbCR, industry analysis, outstanding PSMs EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, M. Gibson, P. Billings	0.60	814.00	488.40
Katsnelson,David	Senior Manager	United States	8/8/2024	Transfer Pricing	Meeting to discuss wording and support for allocation memo EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, J. Blank, P. Billings	0.50	683.00	341.50
Bost,Anne	Managing Director	United States	8/8/2024	Transfer Pricing	Meeting to discuss wording and support for allocation memo EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, J. Blank, P. Billings	0.50	814.00	407.00
Inker,Brian	Senior	United States	8/8/2024	Transfer Pricing	Meeting to discuss multiple open workstreams across the broader team including 2022 and 2023 CbCR, industry analysis, outstanding PSMs EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, M. Gibson, P. Billings	0.60	415.00	249.00
Katsnelson,David	Senior Manager	United States	8/8/2024	Transfer Pricing	Meeting to discuss multiple open workstreams across the broader team including 2022 and 2023 CbCR, industry analysis, outstanding PSMs EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, M. Gibson, P. Billings	0.60	683.00	409.80
Billings,Phoebe	Manager	United States	8/8/2024	Transfer Pricing	Call to further discuss allocation memo for post-filing expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.70	551.00	385.70
Lovelace,Lauren	Partner/Principal	United States	8/8/2024	US International Tax	Review of foreign information returns based on organizational chart and matrix prepared to document approach by entity	2.00	866.00	1,732.00
Lovelace,Lauren	Partner/Principal	United States	8/8/2024	US International Tax	Hong Kong local compliance obligation considerations	0.60	866.00	519.60
Di Stefano,Giulia	Senior	United States	8/8/2024	Transfer Pricing	Meeting to discuss wording and support for allocation memo EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, J. Blank, P. Billings	0.50	415.00	207.50
Di Stefano,Giulia	Senior	United States	8/8/2024	Transfer Pricing	Meeting to discuss multiple open workstreams across the broader team including 2022 and 2023 CbCR, industry analysis, outstanding PSMs EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, M. Gibson, P. Billings	0.60	415.00	249.00
Di Stefano,Giulia	Senior	United States	8/8/2024	Transfer Pricing	Call to further discuss allocation memo for post-filing expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.70	415.00	290.50
Bailey,Doug	Partner/Principal	United States	8/8/2024	Tax Advisory	Call to discuss latest results from digital tax asset calculation EY Attendees: J. Berman, D. Gorman, D. Bailey, B. Mistler	0.40	866.00	346.40
Hammon,David Lane	Senior Manager	United States	8/8/2024	Non US Tax	Correspondences concerning next steps for filing the FY23 CIT return for FTX (Gibraltar) Limited.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	8/8/2024	Non US Tax	Correspondences concerning requirements for storing copies of management accounts at the registered address of the FTX Seychelles entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/8/2024	Non US Tax	Correspondences concerning certain entities included in the updated FTX org. chart.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	8/8/2024	Non US Tax	Correspondences concerning CbCR notification requirements for the FTX foreign entities.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	8/8/2024	Non US Tax	Correspondences regarding potential tax implications of the FTX Seychelles entities having PEs in Hong Kong.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/8/2024	Non US Tax	Correspondences concerning the need to have a valuation report prepared for Quoine India.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	8/8/2024	Non US Tax	Correspondences regarding scope of filings to be addressed by EY India once FCIN has been terminated.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/8/2024	Non US Tax	Review of the updated subcontractor agreement to engage ACM to provide tax/other compliance support for the FTX Seychelles entities.	0.30	683.00	204.90

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Senior Manager	United States	8/8/2024	Non US Tax	Correspondences regarding next steps for addressing the outstanding annual returns of Analysis.	0.20	683.00	136.60
Bailey,Doug	Partner/Principal	United States	8/8/2024	Tax Advisory	Analysis of Bahamian bankruptcy arrangements	2.70	866.00	2,338.20
Bailey,Doug	Partner/Principal	United States	8/8/2024	Tax Advisory	Review of revised BTC gain loss calculations	1.70	866.00	1,472.20
Huang,Ricki	Senior	United States	8/8/2024	US Income Tax	Created the bkxy expense allocation workbook and calculated expense amortized portion for each entity	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/8/2024	US Income Tax	Created the bkxy expense allocation journal enties with calculated expense amortized for each entity using the customized coding in tax software system	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/8/2024	US Income Tax	Created the bkxy expense allocation journal enties with calculated expense deduction for each entity using the customized coding in tax software system	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/8/2024	US Income Tax	Created the bkxy expense allocation journal enties with calculated expense capitalized for each entity using the customized coding in tax software system	3.00	415.00	1,245.00
Ortiz,Daniella	Senior	United States	8/8/2024	US International Tax	Tax return Sch Q calculations and updates	2.00	415.00	830.00
Yang,Rachel Sim	Senior Manager	United States	8/8/2024	US International Tax	Re-review of FTX Express	0.40	683.00	273.20
Yang,Rachel Sim	Senior Manager	United States	8/8/2024	US International Tax	Review of Zuber Exchange	1.40	683.00	956.20
Yang,Rachel Sim	Senior Manager	United States	8/8/2024	US International Tax	Status check & missing forms/general comments	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	United States	8/8/2024	US International Tax	Review of forms for consistency by silo A	3.20	683.00	2,185.60
Braun,Avi	Staff	United States	8/8/2024	US International Tax	FTX International Tax Compliance technology issue work through	2.00	236.00	472.00
Braun,Avi	Staff	United States	8/8/2024	US International Tax	FTX International return update	3.80	236.00	896.80
Braun,Avi	Staff	United States	8/8/2024	US International Tax	FTX International return revision	3.20	236.00	755.20
Braun,Avi	Staff	United States	8/8/2024	US International Tax	FTX International workpaper update	1.20	236.00	283.20
S. Figueroa,Carolina	Senior	United States	8/8/2024	Transfer Pricing	Review and edits on industry analysis for Master File	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	8/8/2024	Transfer Pricing	Continue review on industry analysis for master file	0.30	415.00	124.50
Zhu,Philip	Senior	United States	8/8/2024	US International Tax	Update comments per engagement team update for tax return.	3.50	415.00	1,452.50
Neziroski,David	Consultant	United States	8/8/2024	Fee/Employment Applications	Prepare exhibits for May's application	3.20	445.00	1,424.00
Asim,Malik Umer	Senior	United States	8/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of FTX July 2024 MOR and drafting of the email for approval to Juerg and RLKS	1.00	415.00	415.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/9/2024	Non US Tax	FTX Europe / form requested by bank Maerki Bauman & Co. AG / preparation of file note regarding the call with client, storage	0.50	236.00	118.00
Steiner,Jan	Staff	Switzerland/Lichtenstein	8/9/2024	Non US Tax	FTX Europe AG / Tax Return 2023 / Preparation of First Version of the Tax Return	2.70	236.00	637.20
B,Bharath	Senior	India	8/9/2024	Non US Tax	Draft email on the date of transfer to be considered for the distribution of Quoine India shares from an India tax perspective	0.30	415.00	124.50
Dichter,Chuck	Staff	United States	8/9/2024	US State and Local Tax	Set up initial separate company workpaper drafts for FTX entities.	2.00	236.00	472.00
Dichter,Chuck	Staff	United States	8/9/2024	US State and Local Tax	Prepare Mississippi separate company return for FTX entity.	1.10	236.00	259.60
Dichter,Chuck	Staff	United States	8/9/2024	US State and Local Tax	Prepare South Carolina separate company return for FTX entity.	0.90	236.00	212.40
Hall,Emily Melissa	Manager	United States	8/9/2024	US State and Local Tax	Revise property apportionment for certain FTX entities based on finalized federal balance sheets and rent amounts.	3.30	551.00	1,818.30
Hall,Emily Melissa	Manager	United States	8/9/2024	US State and Local Tax	Update sales factor data in apportionment file based on revised federal support.	2.30	551.00	1,267.30
Hall,Emily Melissa	Manager	United States	8/9/2024	US State and Local Tax	Email to R. Hoskins (RLKS) requesting additional payroll support for FTX entity.	0.30	551.00	165.30
Hines,Chip	Senior Manager	United States	8/9/2024	US State and Local Tax	Provide response to E. Hall (EY) concerning fiscal year question for Arkansas and Mississippi returns.	0.50	683.00	341.50
Molnar,Evgeniya	Senior	United States	8/9/2024	US State and Local Tax	Update separate company workpapers per E. Hall's (EY) comments.	2.80	415.00	1,162.00
Molnar,Evgeniya	Senior	United States	8/9/2024	US State and Local Tax	Update apportionment reported on input workpapers for FTX entities per E. Hall's (EY) comments.	1.70	415.00	705.50
Musano,Matthew Albert	Senior Manager	United States	8/9/2024	US State and Local Tax	Drafting email to state tax resources outlining return timeline and plan to complete state returns by 8/15 deadline.	1.30	683.00	887.90
Zheng,Eva	Manager	United States	8/9/2024	US State and Local Tax	Review three state second extensions and provide comments to preparer.	1.20	551.00	661.20
Zheng,Eva	Manager	United States	8/9/2024	US State and Local Tax	Submit email to OneSource Income Tax software concerning issue populating due date on Texas second extension form.	1.30	551.00	716.30
Billings,Phoebe	Manager	United States	8/9/2024	Transfer Pricing	Edits to 2023 country-by-country reporting including the addition of trial balances for several entities	1.00	551.00	551.00
Bost,Anne	Managing Director	United States	8/9/2024	Transfer Pricing	Review elements of transition package for the purchase of Japan KK	1.10	814.00	895.40
Bost,Anne	Managing Director	United States	8/9/2024	Transfer Pricing	Revisit which entities are required to file Country by Country Reporting notifications	2.30	814.00	1,872.20
Bost,Anne	Managing Director	United States	8/9/2024	Transfer Pricing	Review final list of countries for country by country reporting	0.30	814.00	244.20

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bost,Anne	Managing Director	United States	8/9/2024	Transfer Pricing	Analyze revised Bankruptcy and general and administrative Expense Allocation	0.60	814.00	488.40
Bost,Anne	Managing Director	United States	8/9/2024	Transfer Pricing	Review amendments to transfer pricing documentation	1.30	814.00	1,058.20
Bost,Anne	Managing Director	United States	8/9/2024	Transfer Pricing	Review revised detail behind the asset values provided by A&M	2.60	814.00	2,116.40
Gibson,Mitch	Senior	United States	8/9/2024	Transfer Pricing	Finalize review and addressing/removing comments from transfer pricing doc.	1.70	415.00	705.50
S. Figueroa,Carolina	Senior	United States	8/9/2024	Transfer Pricing	Review and edits on Functional Analysis for Master File	3.50	415.00	1,452.50
Yeom,Sunny	Senior	United States	8/9/2024	Technology	Assign an ID to each trade in chronological order for each coin by partitioning	1.20	415.00	498.00
Yeom,Sunny	Senior	United States	8/9/2024	Technology	Rerun the FIFO pipeline from start to finish to incorporate the updates in the upstream table.	3.90	415.00	1,618.50
Yeom,Sunny	Senior	United States	8/9/2024	Technology	Ensure the audit table is correct and rerun the Power BI visualization generated by the updated FIFO script	3.90	415.00	1,618.50
Gorman,Doug	Manager	United States	8/9/2024	Technology	Regenerate profit & loss SQL calculations for final requirements - step 3 - pricing to support Profit & Loss calculation of 2023 / 2024 crypto activity for FTX entity	3.80	551.00	2,093.80
Gorman,Doug	Manager	United States	8/9/2024	Technology	Regenerate profit & loss SQL calculations for final requirements - step 4 - profit & loss calculation to support Profit & Loss calculation of 2023 / 2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	8/9/2024	Technology	Regenerate profit & loss SQL calculations for final requirements - step 5 - calculation review to support Profit & Loss calculation of 2023 / 2024 crypto activity for FTX entity	2.00	551.00	1,102.00
Gorman,Doug	Manager	United States	8/9/2024	Technology	Export new profit & loss calculations for final requirements to perform detailed testing to support Profit & Loss calculation of 2023 / 2024 crypto activity for FTX entity	3.80	551.00	2,093.80
Gorman,Doug	Manager	United States	8/9/2024	Technology	Perform detailed profit & loss calculation testing for final requirements to support Profit & Loss calculation of 2023 / 2024 crypto activity for FTX entity	2.80	551.00	1,542.80
Porto,Michael	Senior Manager	United States	8/9/2024	Technology	Analyze findings for final data selection.	1.10	683.00	751.30
Porto,Michael	Senior Manager	United States	8/9/2024	Technology	Test audit table results.	1.30	683.00	887.90
Porto,Michael	Senior Manager	United States	8/9/2024	Technology	Test visualizations for regularity and	3.20	683.00	2,185.60
Suzuki,Jason	Senior Manager	Japan	8/9/2024	Non US Tax	Correspondence related to Quoine PTE tax obligation for compensation of Singapore based employees KEIP payments by consulting with legal, A&M including local singapore tax advisor, answering queries, relaying information.	1.30	683.00	887.90
Mizutani,Rie	Manager	Japan	8/9/2024	Non US Tax	Examination of the Tax Implications of Income Tax on the Payment of Remuneration to Overseas Residents 1	2.50	551.00	1,377.50
Sakaguchi,Masato	Senior	Japan	8/9/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation and Inputting entries about share transfer of FTX Japan KK held by FTX Japan Holdings KK	2.30	415.00	954.50
Sakaguchi,Masato	Senior	Japan	8/9/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation and Inputting entries about Intercompany balance settlement of FTX Japan Holdings KK	3.90	415.00	1,618.50
Sanni-Akanni,Muibat	Senior	Nigeria	8/9/2024	Transfer Pricing	Set up of TP module on Taxpro max for FY 2020-FY2021 - Zuma	3.50	415.00	1,452.50
Sanni-Akanni,Muibat	Senior	Nigeria	8/9/2024	Transfer Pricing	Set up of TP module on Taxpro max for FY 2022-FY2023 - Zuma	3.50	415.00	1,452.50
Sanni-Akanni,Muibat	Senior	Nigeria	8/9/2024	Transfer Pricing	Set up of TP module on Taxpro max for FY 2020-FY2021 - Research Yankari	3.50	415.00	1,452.50
Sanni-Akanni,Muibat	Senior	Nigeria	8/9/2024	Transfer Pricing	Set up of TP module on Taxpro max for FY 2022-FY2023 - Research Yankari	3.50	415.00	1,452.50
Erobu,Chinwe	Senior Manager	Nigeria	8/9/2024	Transfer Pricing	Peer review of the TP forms by director for Zuma	3.90	683.00	2,663.70
Erobu,Chinwe	Senior Manager	Nigeria	8/9/2024	Transfer Pricing	Peer review of the TP forms by director for Research Yankari	3.60	683.00	2,458.80
Choudary,Hira	Senior	United States	8/9/2024	Project Management Office Transition	Correspondence with EY foreign workstreams to collect comments on outstanding tax deliverables	2.60	415.00	1,079.00
Devona Bahadur,Michele	Senior Manager	BBC Region	8/9/2024	Non US Tax	Correspondence with Nina regarding 2023/24 ES filings for struck off Cayman entities.	1.00	683.00	683.00
Ossanolou,Nina Shehrezade	Manager	United States	8/9/2024	Non US Tax	Discussing potential; late filing penalties with M. Cilia and local EY team for late CIT filing in Gibraltar	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	8/9/2024	Non US Tax	Review of permissible services	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	8/9/2024	Non US Tax	Follow up on missing status updates for SRP	0.70	551.00	385.70
Ossanolou,Nina Shehrezade	Manager	United States	8/9/2024	Non US Tax	Emails to Mary and Sterling in regards to the Seychelles Corporate obligations	0.80	551.00	440.80
Berman,Jake	Senior Manager	United States	8/9/2024	US Income Tax	Review of latest updates made to digital tax asset calculation for 10.31.24 tax projections	2.00	683.00	1,366.00
Massengill,Clint	Managing Director	United States	8/9/2024	US Income Tax	Research technical tax matter	0.50	814.00	407.00
Feliciano,Christopher	Staff	United States	8/9/2024	US Income Tax	Time spent in finishing return workpapers and sending it into senior for review	2.90	236.00	684.40

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mistler,Brian M	Senior Manager	United States	8/9/2024	US Income Tax	Make updates to TY23 taxable income summary based on review comments	2.70	683.00	1,844.10
Mistler,Brian M	Senior Manager	United States	8/9/2024	US Income Tax	Update cryptocurrency projections for gain/loss estimate	2.00	683.00	1,366.00
Shea JR,Thomas M	Partner/Principal	United States	8/9/2024	US Income Tax	Final review and adjustments to 8/9 Tax Slide for broader PMO deck and submission to Alvarez & Marsal	0.80	866.00	692.80
Chen,Zhu En	Staff	United States	8/9/2024	US International Tax	Updating Form 5471 for Japan KK entity on OIT	2.20	236.00	519.20
Chen,Zhu En	Staff	United States	8/9/2024	US International Tax	Updating Form 5471 for FTX Trinit for comments received	2.50	236.00	590.00
Chen,Zhu En	Staff	United States	8/9/2024	US International Tax	Updating Form 5471 for FTX KK entity on OIT	3.00	236.00	708.00
Choque,Steven	Staff	United States	8/9/2024	US International Tax	FTX Trading Ltd OIT comments	2.50	236.00	590.00
Choque,Steven	Staff	United States	8/9/2024	US International Tax	FTX Trading Ltd OIT updates	2.50	236.00	590.00
Choque,Steven	Staff	United States	8/9/2024	US International Tax	Updated FTX Crypto Services LTD Schedule J and Q	2.80	236.00	660.80
Choque,Steven	Staff	United States	8/9/2024	US International Tax	Removed Diagnostics and qualified and qualified ftx return for e-filing. Multiple entities	3.20	236.00	755.20
Cushman,Sam	Manager	United States	8/9/2024	US International Tax	Continue prep of bankruptcy expense allocations to multiple entities - updates to inclusion calculations and forms	2.30	551.00	1,267.30
Cushman,Sam	Manager	United States	8/9/2024	US International Tax	Continue to resolve FTX Japan KK intercompany charge issues for international reporting	2.90	551.00	1,597.90
He,Ileana	Senior	United States	8/9/2024	US International Tax	Bankruptcy expense adjustment return update	2.00	415.00	830.00
He,Ileana	Senior	United States	8/9/2024	US International Tax	Bankruptcy expense adjustment review	2.00	415.00	830.00
He,Ileana	Senior	United States	8/9/2024	US International Tax	Bankruptcy expense adjustment wp update	2.00	415.00	830.00
Karan,Anna Suncheuri	Senior	United States	8/9/2024	US Income Tax	Updating for comments from senior manager on federal tax return	1.30	415.00	539.50
Karan,Anna Suncheuri	Senior	United States	8/9/2024	US Income Tax	Working on preparing returns for alamaeda research llc	3.20	415.00	1,328.00
Karan,Anna Suncheuri	Senior	United States	8/9/2024	US Income Tax	Finishing up return for a federal tax return	3.70	415.00	1,535.50
Konoiko,Nicholas	Senior	United States	8/9/2024	US International Tax	Made further updates on FTX entity workpaper	1.30	415.00	539.50
Konoiko,Nicholas	Senior	United States	8/9/2024	US International Tax	Created form for MPC Technologies	2.70	415.00	1,120.50
Konoiko,Nicholas	Senior	United States	8/9/2024	US International Tax	Input updates into OIT	3.10	415.00	1,286.50
Lammey,Caitlin	Senior	United States	8/9/2024	US International Tax	Technical Issue with OIT Diagnostics	0.80	415.00	332.00
Lammey,Caitlin	Senior	United States	8/9/2024	US International Tax	Continue reviewing e-filing and clearing errors	2.40	415.00	996.00
Lammey,Caitlin	Senior	United States	8/9/2024	US International Tax	Clearing e-filing diagnostics	3.20	415.00	1,328.00
Liu,Ke	Senior	United States	8/9/2024	US International Tax	Rework on CWMC by using 2022 form through OIT and reprint	0.80	415.00	332.00
Liu,Ke	Senior	United States	8/9/2024	US International Tax	Clear new comments from senior manager and check bankrupt expense allocation workpaper	1.20	415.00	498.00
Mensah,Josephine	Staff	United States	8/9/2024	US Income Tax	Finalizing update reviewer comments for returns prepped	1.30	236.00	306.80
Mensah,Josephine	Staff	United States	8/9/2024	US Income Tax	Creating XMLs for domestic entities	2.70	236.00	637.20
Mensah,Josephine	Staff	United States	8/9/2024	US International Tax	Continued creating XMLs for international entities	3.00	236.00	708.00
Mok,Wan Ling	Staff	United States	8/9/2024	US International Tax	Discussed with team on the TBs of entities	0.40	236.00	94.40
Mok,Wan Ling	Staff	United States	8/9/2024	US International Tax	Helped out team members with clearing diagnostics	0.50	236.00	118.00
Mok,Wan Ling	Staff	United States	8/9/2024	US International Tax	Updated workpapers according to comments	1.80	236.00	424.80
Mok,Wan Ling	Staff	United States	8/9/2024	US International Tax	Checking and taking note of EINS/REF IDs on all uploaded returns	2.20	236.00	519.20
Zhuo,Melody	Senior	United States	8/9/2024	US International Tax	FTX international tax compliance - client file review	3.00	415.00	1,245.00
Zhuo,Melody	Senior	United States	8/9/2024	US International Tax	FTX international tax compliance - intrateam technical issue communication	3.50	415.00	1,452.50
Zhuo,Melody	Senior	United States	8/9/2024	US International Tax	FTX international tax compliance - return revision	3.50	415.00	1,452.50
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/9/2024	Non US Tax	FTX Europe / form requested by bank Maerki Bauman & Co. AG / Call with client; EY Attendees: M. Koch, D. Vasic; client: A. Giovanoli EY Attendees: D. Vasic, M. Koch Other Attendees: A. Giovanoli (matrixs),	0.30	236.00	70.80
Choudary,Hira	Senior	United States	8/9/2024	Project Management Office Transition	PMO Catchup EY Attendees: H. Choudary, C. Ancona	0.20	415.00	83.00
Koch,Markus	Managing Director	Switzerland/Lichtenstein	8/9/2024	Non US Tax	FTX Europe / form requested by bank Maerki Bauman & Co. AG / Call with client; EY Attendees: M. Koch, D. Vasic; client: A. Giovanoli EY Attendees: D. Vasic, M. Koch Other Attendees: A. Giovanoli (matrixs),	0.30	814.00	244.20
Dichter,Chuck	Staff	United States	8/9/2024	US State and Local Tax	Meeting to walk through preparation of South Carolina and Mississippi tax returns. EY Attendees: C. Dichter, E. Hall	0.50	236.00	118.00
Mizutani,Rie	Manager	Japan	8/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting about transition planning of EY working responsibilities for Estate, invoicing procedures for FTX Japan Holdings KK, payroll for contractors that are dual-hatted, Quoine PTE financial statement preparation, Singapore tax authority queries EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.50	551.00	826.50
Sakaguchi,Masato	Senior	Japan	8/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting about transition planning of EY working responsibilities for Estate, invoicing procedures for FTX Japan Holdings KK, payroll for contractors that are dual-hatted, Quoine PTE financial statement preparation, Singapore tax authority queries EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.50	415.00	622.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Suzuki, Jason	Senior Manager	Japan	8/9/2024	Non US Tax	Meeting about transition planning of EY working responsibilities for Estate, invoicing procedures for FTX Japan Holdings KK, payroll for contractors that are dual-hatted, Quoine PTE financial statement preparation, Singapore tax authority queries EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.50	683.00	1,024.50
Hall, Emily Melissa	Manager	United States	8/9/2024	US State and Local Tax	Meeting to walk through preparation of South Carolina and Mississippi tax returns. EY Attendees: C. Dichter, E. Hall	0.50	551.00	275.50
Lovelace, Lauren	Partner/Principal	United States	8/9/2024	US International Tax	Review of foreign informational reporting due mid-august to internal revenue service as well as crypto gain/loss calculations in federal return	1.80	866.00	1,558.80
Lovelace, Lauren	Partner/Principal	United States	8/9/2024	US International Tax	Looking at returns due 8/15 for substantive tax issues	1.40	866.00	1,212.40
Hammon, David Lane	Senior Manager	United States	8/9/2024	Non US Tax	Correspondences regarding the authorization letters/setup of primary user required to submit the CbCR notifications for the FTX Bahamas and BVI entities.	0.60	683.00	409.80
Hammon, David Lane	Senior Manager	United States	8/9/2024	Non US Tax	Correspondences regarding actions needing to be completed to file the FY23 CIT return for FTX (Gibraltar) Limited.	0.50	683.00	341.50
Hammon, David Lane	Senior Manager	United States	8/9/2024	Non US Tax	Correspondences concerning financial data of certain FTX foreign entities needed for the US information returns.	0.90	683.00	614.70
Hammon, David Lane	Senior Manager	United States	8/9/2024	Non US Tax	Correspondences regarding status/next steps for winding down certain FTX foreign entities for liquidation.	1.10	683.00	751.30
Hammon, David Lane	Senior Manager	United States	8/9/2024	Non US Tax	Correspondences regarding the requirement for the FTX Seychelles entities to maintain copies of their management accounts at their registered offices in Seychelles.	0.30	683.00	204.90
Hammon, David Lane	Senior Manager	United States	8/9/2024	Non US Tax	Correspondences concerning financial data of certain FTX foreign entities needed to determine transfer pricing compliance obligations.	0.80	683.00	546.40
Hammon, David Lane	Senior Manager	United States	8/9/2024	Non US Tax	Correspondences regarding status/next steps for completing tax filings of the FTX foreign entities.	0.80	683.00	546.40
Hammon, David Lane	Senior Manager	United States	8/9/2024	Non US Tax	Correspondences regarding the scope of services being performed by ACM to support the tax compliance of the FTX Seychelles entities.	0.50	683.00	341.50
Bailey, Doug	Partner/Principal	United States	8/9/2024	Tax Advisory	Review latest plan and disclosure documents	3.10	866.00	2,684.60
Huang, Ricki	Senior	United States	8/9/2024	US Income Tax	Going through each entity's binder in tax software system to elim the related expenses and adjustments -1	3.00	415.00	1,245.00
Huang, Ricki	Senior	United States	8/9/2024	US Income Tax	Going through each entity's binder in tax software system to elim the related expenses and adjustments -2	3.00	415.00	1,245.00
Huang, Ricki	Senior	United States	8/9/2024	US Income Tax	After elim to ensure the boy balances and eoy balances flow through correctly within each silo -1	3.00	415.00	1,245.00
Huang, Ricki	Senior	United States	8/9/2024	US Income Tax	After elim to ensure the boy balances and eoy balances flow through correctly within each silo -2	1.00	415.00	415.00
Ortiz, Daniella	Senior	United States	8/9/2024	US International Tax	Tax return workpaper Sch F and Sch O updates	3.90	415.00	1,618.50
Ortiz, Daniella	Senior	United States	8/9/2024	US International Tax	Tax return updates Sch F and Sch O	0.10	415.00	41.50
Yang, Rachel Sim	Senior Manager	United States	8/9/2024	US International Tax	Review of forms for consistency by silo F	3.00	683.00	2,049.00
Yang, Rachel Sim	Senior Manager	United States	8/9/2024	US International Tax	Review of final Sub F/GILTI rules	3.40	683.00	2,322.20
Yang, Rachel Sim	Senior Manager	United States	8/9/2024	US International Tax	Review of the form counts & attachments	1.60	683.00	1,092.80
Ancona, Christopher	Manager	United States	8/9/2024	Transfer Pricing	PMO Catchup EY Attendees: H. Choudary, C. Ancona	0.20	551.00	110.20
Braun, Avi	Staff	United States	8/9/2024	US International Tax	FTX International Tax Compliance - reviewed return and updated	3.60	236.00	849.60
Braun, Avi	Staff	United States	8/9/2024	US International Tax	FTX International Tax Compliance workpaper update	1.50	236.00	354.00
Braun, Avi	Staff	United States	8/9/2024	US International Tax	FTX International Tax Compliance data review	2.00	236.00	472.00
S. Figueroa, Carolina	Senior	United States	8/9/2024	Transfer Pricing	Review and edits on Functional Analysis for Master File	3.50	415.00	1,452.50
Neziroski, David	Consultant	United States	8/9/2024	Fee/Employment Applications	Sensitivity review of the June detail	1.70	445.00	756.50
Hall, Emily Melissa	Manager	United States	8/10/2024	US State and Local Tax	Update payroll apportionment for FTX entities based on finalized federal return.	1.90	551.00	1,046.90
Hall, Emily Melissa	Manager	United States	8/10/2024	US State and Local Tax	Continue update sales factor apportionment for certain FTX entities based on finalized federal return.	2.30	551.00	1,267.30
Gorman, Doug	Manager	United States	8/10/2024	Technology	Document results of detailed profit & loss calculation testing for final requirements to support Profit & Loss calculation of 2023 / 2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman, Doug	Manager	United States	8/10/2024	Technology	Socialize results of profit & loss calculations for final requirements to support Profit & Loss calculation of 2023 / 2024 crypto activity for FTX entity	3.30	551.00	1,818.30
Gorman, Doug	Manager	United States	8/10/2024	Technology	Review feedback from profit & loss calculations for final requirements to support Profit & Loss calculation of 2023 / 2024 crypto activity for FTX entity	2.70	551.00	1,487.70

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Gorman,Doug	Manager	United States	8/10/2024	Technology	Finalize documentation of profit & loss calculations for final requirements to support Profit & Loss calculation of 2023 / 2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Berman,Jake	Senior Manager	United States	8/10/2024	US Income Tax	Review after updates made to individual entity digital tax asset calculations	2.50	683.00	1,707.50
Berman,Jake	Senior Manager	United States	8/10/2024	US Income Tax	Reviewing latest updates made to federal tax return workbooks for 10.31.23	1.90	683.00	1,297.70
Shea JR,Thomas M	Partner/Principal	United States	8/10/2024	US Income Tax	Review of latest digital asset taxable gain/loss analysis, internal written correspondence regarding results, final signoff and distribution to the broader executive group	2.80	866.00	2,424.80
Scott,James	Client Serving Contractor JS	United States	8/10/2024	US Income Tax	Meeting to finalize the decision on the 2023 tax numbers, review the rationale behind the decision, and provide a high-level overview of the next action items EY Attendees: T. Shea, D. Bailey, B. Mistler, J. Berman, M. Porto, J. Scott, T. Katikireddi, S. Yeom	1.00	600.00	600.00
Porto,Michael	Senior Manager	United States	8/10/2024	Technology	Meeting to finalize the decision on the 2023 tax numbers, review the rationale behind the decision, and provide a high-level overview of the next action items EY Attendees: T. Shea, D. Bailey, B. Mistler, J. Berman, M. Porto, J. Scott, T. Katikireddi, S. Yeom	1.00	683.00	683.00
Yeom,Sunny	Senior	United States	8/10/2024	Technology	Meeting to finalize the decision on the 2023 tax numbers, review the rationale behind the decision, and provide a high-level overview of the next action items EY Attendees: T. Shea, D. Bailey, B. Mistler, J. Berman, M. Porto, J. Scott, T. Katikireddi, S. Yeom	1.00	415.00	415.00
Sreenivas Katikireddi,Teja	Senior	United States	8/10/2024	Technology	Meeting to finalize the decision on the 2023 tax numbers, review the rationale behind the decision, and provide a high-level overview of the next action items EY Attendees: T. Shea, D. Bailey, B. Mistler, J. Berman, M. Porto, J. Scott, T. Katikireddi, S. Yeom	1.00	415.00	415.00
Berman,Jake	Senior Manager	United States	8/10/2024	US Income Tax	Meeting to finalize the decision on the 2023 tax numbers, review the rationale behind the decision, and provide a high-level overview of the next action items EY Attendees: T. Shea, D. Bailey, B. Mistler, J. Berman, M. Porto, J. Scott, T. Katikireddi, S. Yeom	1.00	683.00	683.00
Shea JR,Thomas M	Partner/Principal	United States	8/10/2024	US Income Tax	Meeting to finalize the decision on the 2023 tax numbers, review the rationale behind the decision, and provide a high-level overview of the next action items EY Attendees: T. Shea, D. Bailey, B. Mistler, J. Berman, M. Porto, J. Scott, T. Katikireddi, S. Yeom	1.00	866.00	866.00
Mistler,Brian M	Senior Manager	United States	8/10/2024	US Income Tax	Meeting to finalize the decision on the 2023 tax numbers, review the rationale behind the decision, and provide a high-level overview of the next action items EY Attendees: T. Shea, D. Bailey, B. Mistler, J. Berman, M. Porto, J. Scott, T. Katikireddi, S. Yeom	1.00	683.00	683.00
Bailey,Doug	Partner/Principal	United States	8/10/2024	Tax Advisory	Meeting to finalize the decision on the 2023 tax numbers, review the rationale behind the decision, and provide a high-level overview of the next action items EY Attendees: T. Shea, D. Bailey, B. Mistler, J. Berman, M. Porto, J. Scott, T. Katikireddi, S. Yeom	1.00	866.00	866.00
Hall,Emily Melissa	Manager	United States	8/11/2024	US State and Local Tax	Linking apportionment detail and prior payment information into state input workpapers for all FTX entities.	2.70	551.00	1,487.70
Hall,Emily Melissa	Manager	United States	8/11/2024	US State and Local Tax	Continue inputting of apportionment detail into state input workpapers for all FTX entities.	2.10	551.00	1,157.10
Berman,Jake	Senior Manager	United States	8/11/2024	US Income Tax	Review tax return workpapers for consolidated entities for 10.31.23 tax purposes	1.10	683.00	751.30
Berman,Jake	Senior Manager	United States	8/11/2024	US Income Tax	Respond to commentary on latest digital tax asset calculation	0.70	683.00	478.10
Shea JR,Thomas M	Partner/Principal	United States	8/11/2024	US Income Tax	Internal written correspondence with international team regarding digital asset taxable/gain loss results	0.60	866.00	519.60
Shea JR,Thomas M	Partner/Principal	United States	8/11/2024	US Income Tax	Detailed review of Embed Federal tax return and written correspondence review comments	1.30	866.00	1,125.80
Shea JR,Thomas M	Partner/Principal	United States	8/11/2024	US Income Tax	Detailed review of Ledger Holdings Federal tax return and written correspondence review comments	1.20	866.00	1,039.20
Shea JR,Thomas M	Partner/Principal	United States	8/11/2024	US Income Tax	Detailed review of West Realm Shires Parent Federal tax return proforma and written correspondence review comments	0.80	866.00	692.80
Cushner,Sam	Manager	United States	8/11/2024	US International Tax	Updates to multiple entities for crypto gain allocations	3.00	551.00	1,653.00
Karan,Anna Suncheuri	Senior	United States	8/11/2024	US Income Tax	Updating comments from senior manager on paperbird return	3.50	415.00	1,452.50
Zhuo,Melody	Senior	United States	8/11/2024	US International Tax	FTX international tax compliance - technical matter calculation	3.00	415.00	1,245.00
Zhuo,Melody	Senior	United States	8/11/2024	US International Tax	FTX international tax compliance - technical matter data organization	3.00	415.00	1,245.00
Zhuo,Melody	Senior	United States	8/11/2024	US International Tax	FTX international tax compliance - technical matter presentation	3.00	415.00	1,245.00
Zhuo,Melody	Senior	United States	8/11/2024	US International Tax	FTX international tax compliance - technical matter workpaper review	3.00	415.00	1,245.00
Yang,Rachel Sim	Senior Manager	United States	8/11/2024	US International Tax	E&P carryover review for Silo A	2.20	683.00	1,502.60
Yang,Rachel Sim	Senior Manager	United States	8/11/2024	US International Tax	E&P carryover review for Silo F	2.30	683.00	1,570.90

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Geisler,Arthur	Staff	Switzerland/Lichtenstein	8/12/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX entities : Update of OGM Workflow tasks	0.50	236.00	118.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	8/12/2024	Value Added Tax	Email to A. Giovanoli (Matrixs) requesting the availability of the Q2.24 VAT return on the Swiss tax authority's e-platform.	0.40	236.00	94.40
Geisler,Arthur	Staff	Switzerland/Lichtenstein	8/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Email to N. Ossanlou (EY) for a request regarding OGM Workflow implementation.	0.30	236.00	70.80
Geisler,Arthur	Staff	Switzerland/Lichtenstein	8/12/2024	Value Added Tax	Bookkeeping regarding the VAT return Q2.2024 of FTX Europe AG and Revenue Reconciliation.	2.80	236.00	660.80
Asim,Malik Umer	Senior	United States	8/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Review and complete the Stat reporting and bookkeeping FTX ACR deliverables package.	0.80	415.00	332.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/12/2024	Non US Tax	FTX Europe / Tax return 23 / provide input to J. Steiner (EY) regarding relevant information for Tax return 2023	0.60	236.00	141.60
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/12/2024	Non US Tax	FTX Europe / Securities dealer / prepare letter to the Swiss federal tax administration regarding change of the actual starting date and deregistration Securities dealer and e-mail to client	1.70	236.00	401.20
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/12/2024	Non US Tax	FTX Europe: ruling exchange procedures SIA / repeated phone calls and e-mail to the federal tax administration regarding access data and preparation of e-mail to client regarding current status of compliance work	0.80	236.00	188.80
Koch,Markus	Managing Director	Switzerland/Lichtenstein	8/12/2024	Non US Tax	FTX Europe: ruling exchange procedures review of e-mail to client regarding current status of compliance work	0.60	814.00	488.40
Steiner,Jan	Staff	Switzerland/Lichtenstein	8/12/2024	Non US Tax	FTX Europe AG / Analysis of Tax Risks	3.90	236.00	920.40
Steiner,Jan	Staff	Switzerland/Lichtenstein	8/12/2024	Non US Tax	FTX Europe AG / Tax Return 2023 / further preparation	1.40	236.00	330.40
Madras,Hussain	Senior Manager	India	8/12/2024	Non US Tax	Preliminary review of mail on the date of transfer to be considered for the distribution of Quoine India shares from an India tax perspective	0.20	683.00	136.60
Bieganski,Walter	Client Serving Contractor WB	United States	8/12/2024	US State and Local Tax	Review of outline regarding multistate tax implications of liquidating trust	0.10	200.00	20.00
Bieganski,Walter	Client Serving Contractor WB	United States	8/12/2024	US State and Local Tax	Review of email from S&C regarding state tax impact	0.10	200.00	20.00
Edwards,Jessica	Senior Manager	United States	8/12/2024	US State and Local Tax	Research on extended due dates for state tax returns.	0.60	683.00	409.80
Hall,Emily Melissa	Manager	United States	8/12/2024	US State and Local Tax	Pull current year federal CX files for FTX entities from OneSource Income Tax software to ensure federal data populates.	1.20	551.00	661.20
Hall,Emily Melissa	Manager	United States	8/12/2024	US State and Local Tax	Set up separate company workpapers for FTX entities to ensure federal taxable income and apportionment properly flows through	3.90	551.00	2,148.90
Hall,Emily Melissa	Manager	United States	8/12/2024	US State and Local Tax	Draft unitary workpapers for all unitary states with returns due 8/15.	3.10	551.00	1,708.10
Harris,Erik	Managing Director	United States	8/12/2024	US State and Local Tax	Provide response to E. Hall (EY) regarding Alabama Business Privilege fiscal year filing question.	0.50	814.00	407.00
Molnar,Evgeniya	Senior	United States	8/12/2024	US State and Local Tax	Draft Alabama Business Privilege Tax separate company return for FTX entity.	2.60	415.00	1,079.00
Musano,Matthew Albert	Senior Manager	United States	8/12/2024	US State and Local Tax	Review separate return workpapers for various FTX entities.	2.40	683.00	1,639.20
Musano,Matthew Albert	Senior Manager	United States	8/12/2024	US State and Local Tax	Prepare unitary workpaper for two state returns.	2.90	683.00	1,980.70
Musano,Matthew Albert	Senior Manager	United States	8/12/2024	US State and Local Tax	Prepare unitary workpaper for two additional state returns.	2.70	683.00	1,844.10
Schmutter,David	Managing Director	United States	8/12/2024	US State and Local Tax	Research on New York filing requirements to determine which tax year forms to use for return and extension purposes.	0.90	814.00	732.60
Schmutter,David	Managing Director	United States	8/12/2024	US State and Local Tax	Draft email to M. Musano (EY) with tax year form research conclusions.	0.10	814.00	81.40
Zheng,Eva	Manager	United States	8/12/2024	US State and Local Tax	Review and provide comments to preparer on New York State/City second extensions.	1.30	551.00	716.30
Zheng,Eva	Manager	United States	8/12/2024	US State and Local Tax	Research on extension tax year form for New York State/City.	1.70	551.00	936.70
Zheng,Eva	Manager	United States	8/12/2024	US State and Local Tax	Determine solution to OneSource Income Tax software binder issue for Texas second extension and communicate the approach to the team.	0.80	551.00	440.80
Zheng,Eva	Manager	United States	8/12/2024	US State and Local Tax	Create state copies from federal binders in OneSource Income Tax software to properly prepare and file state tax returns.	2.40	551.00	1,322.40
Zheng,Eva	Manager	United States	8/12/2024	US State and Local Tax	Prepare state unitary binders in OneSource Income Tax software for return preparation and electronic filing purposes.	1.60	551.00	881.60
O'Reilly,Logan	Senior	United States	8/12/2024	US State and Local Tax	Email to M. Musano (EY) concerning state return objectives.	0.40	415.00	166.00
Billings,Phoebe	Manager	United States	8/12/2024	Transfer Pricing	Additional edits to 2023 country-by-country reporting and additional information table	2.10	551.00	1,157.10
Bost,Anne	Managing Director	United States	8/12/2024	Transfer Pricing	Review draft transfer pricing documentation part 5	2.60	814.00	2,116.40
Bost,Anne	Managing Director	United States	8/12/2024	Transfer Pricing	Review draft transfer pricing documentation part 6	0.90	814.00	732.60
Bost,Anne	Managing Director	United States	8/12/2024	Transfer Pricing	Review draft transfer pricing documentation part 7	0.80	814.00	651.20
S. Figueroa,Carolina	Senior	United States	8/12/2024	Transfer Pricing	Continue review and edits on functional analysis for master file	1.50	415.00	622.50
Yeom,Sunny	Senior	United States	8/12/2024	Technology	Run the Power BI visualization based on Doug's audit table	3.90	415.00	1,618.50
Yeom,Sunny	Senior	United States	8/12/2024	Technology	Identify and document our procedure for archive purpose	3.80	415.00	1,577.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yeom,Sunny	Senior	United States	8/12/2024	Technology	Communicate and respond in the Microsoft Teams chat regarding the Power BI visualization that has been created.	0.20	415.00	83.00
Gorman,Doug	Manager	United States	8/12/2024	Technology	Determine requirements to load new data to Power BI report to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	8/12/2024	Technology	Develop SQL code to reformat new data to Power BI report to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.20	551.00	1,212.20
Gorman,Doug	Manager	United States	8/12/2024	Technology	Run SQL code to reformat new data to Power BI report to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.20	551.00	1,212.20
Porto,Michael	Senior Manager	United States	8/12/2024	Technology	Checked Power BI.	1.10	683.00	751.30
Porto,Michael	Senior Manager	United States	8/12/2024	Technology	Documented procedures for Pipeline	3.20	683.00	2,185.60
Suzuki,Jason	Senior Manager	Japan	8/12/2024	Non US Tax	Communication for status tracking/updated of Quoine PTE tax compliance preparation by consultants/work of auditors for items during years 2021 through 2024 including Financial statement preparation, audit status, Goods Services Tax historical issues in 2017 and 2019, Annual returns, AGM scheduling,	3.50	683.00	2,390.50
Sakaguchi,Masato	Senior	Japan	8/12/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - July 2024 monthly closing of FTX Japan Holdings KK - inputting entries of expenses and account payables	2.80	415.00	1,162.00
Sakaguchi,Masato	Senior	Japan	8/12/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - July 2024 monthly closing of FTX Japan Holdings KK - inputting entries of foreign currency conversion	2.20	415.00	913.00
Sakaguchi,Masato	Senior	Japan	8/12/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - July 2024 monthly closing of FTX Japan Holdings KK - inputting entries of intercompany balance with FTX Japan KK	1.20	415.00	498.00
Sakaguchi,Masato	Senior	Japan	8/12/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Check July 2024 monthly closing of FTX Japan Holdings KK, Quoine PTE and Quoine Vietnam	1.30	415.00	539.50
Sakaguchi,Masato	Senior	Japan	8/12/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Upload July 2024 monthly closing of FTX Japan Holdings KK, Quoine PTE and Quoine Vietnam to share drive "BOX"	0.50	415.00	207.50
Sanni-Akanni,Muibat	Senior	Nigeria	8/12/2024	Transfer Pricing	Prepare TP forms for FY2020 - FY2023 - FTX Zuma	3.80	415.00	1,577.00
Sanni-Akanni,Muibat	Senior	Nigeria	8/12/2024	Transfer Pricing	Prepare TP forms for FY2020 - FY2023 - Research Yankari	3.80	415.00	1,577.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/12/2024	Payroll Tax	Blockfolio employee headcount detail data pull for Transfer Pricing analysis.	0.30	683.00	204.90
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/12/2024	Payroll Tax	Preliminary review of summary from EY's Compensation and Benefit team on employee claims under the liquidation trust and application to the tax disclosure and Q&A	1.20	683.00	819.60
Choudary,Hira	Senior	United States	8/12/2024	Project Management Office Transition	Worked on second interim fee app response	2.70	415.00	1,120.50
McPhee,Tiffany	Manager	BBC Region	8/12/2024	Non US Tax	Follow-up emails on status of Registered Agents (RA) and historical Economic Substance (ES) filings	0.50	551.00	275.50
Ossanlou,Nina Shehrezade	Manager	United States	8/12/2024	Non US Tax	Updating ACR and IND deliverables for August reporting package based on responses received	0.80	551.00	440.80
Ossanlou,Nina Shehrezade	Manager	United States	8/12/2024	Non US Tax	Providing M. Cilia (FTX) with detailed instructions on how she can submit the CbcR notification through the BVI and Bahamas tax portals.	0.30	551.00	165.30
Ossanlou,Nina Shehrezade	Manager	United States	8/12/2024	Non US Tax	Review annual returns and ES notifications for Cayman Islands and understanding what is still in scope	0.50	551.00	275.50
Ossanlou,Nina Shehrezade	Manager	United States	8/12/2024	Non US Tax	Going over emails received	0.40	551.00	220.40
MacLean,Corrie	Senior	United States	8/12/2024	Non US Tax	Review and update Non-US bookkeeping and indirect updates for the August stakeholder reporting package and convert to the working database format	3.90	415.00	1,618.50
Berman,Jake	Senior Manager	United States	8/12/2024	US Income Tax	Making updates to the latest version of the projection file for digital tax asset calculation purposes	1.70	683.00	1,161.10
Berman,Jake	Senior Manager	United States	8/12/2024	US Income Tax	Responding to review comments on federal tax returns	1.40	683.00	956.20
Berman,Jake	Senior Manager	United States	8/12/2024	US Income Tax	Re-review of consolidated tax return workpapers for 10.31.23 tax purposes	2.60	683.00	1,775.80
Berman,Jake	Senior Manager	United States	8/12/2024	US Income Tax	Reviewing updates made to subsidiary tax proformas	2.40	683.00	1,639.20
Berman,Jake	Senior Manager	United States	8/12/2024	US Income Tax	Review of latest XML files for tax return filings	1.20	683.00	819.60
Scott,James	Client Servicing Contractor JS	United States	8/12/2024	US Income Tax	Analysis of federal tax matters relating to Plan implementation	0.60	600.00	360.00
Massengill,Clint	Managing Director	United States	8/12/2024	US Income Tax	Review court orders	0.60	814.00	488.40
Feliciano,Christopher	Staff	United States	8/12/2024	US Income Tax	Going through all entities and checking/clearing diagnostics on specific entities that require it.	3.50	236.00	826.00
McGee,Liz	Senior Manager	United States	8/12/2024	IRS Audit Matters	Review bankruptcy and tax procedural issue regarding filing	0.60	683.00	409.80
Mistler,Brian M	Senior Manager	United States	8/12/2024	US Income Tax	Review of Forms 2848 previously filed	1.00	683.00	683.00
Mistler,Brian M	Senior Manager	United States	8/12/2024	US Income Tax	Updates to final adjustments in taxable income summary for taxable gain/loss	1.60	683.00	1,092.80
Mistler,Brian M	Senior Manager	United States	8/12/2024	US Income Tax	Conflicts diligence for deduction planning	0.70	683.00	478.10
Mistler,Brian M	Senior Manager	United States	8/12/2024	US Income Tax	Research re: governmental documents	1.70	683.00	1,161.10
Shea JR,Thomas M	Partner/Principal	United States	8/12/2024	US Income Tax	Internal written correspondence with state and local team regarding digital asset taxable/gain loss results	0.80	866.00	692.80

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR,Thomas M	Partner/Principal	United States	8/12/2024	US Income Tax	Written correspondence with Alvarez & Marsal executive team re: results of digital asset tax calculations	0.60	866.00	519.60
Shea JR,Thomas M	Partner/Principal	United States	8/12/2024	US Income Tax	Written correspondence with Chief Financial Officer and Chief Administrative Officer regarding batch of Federal returns including North Dimension Inc, Blockfolio, FTX Lend and FTX Vault Trust Company	0.90	866.00	779.40
Shea JR,Thomas M	Partner/Principal	United States	8/12/2024	US Income Tax	Detailed review of West Realm Shires Services Federal tax return proforma and written correspondence and review comments	1.80	866.00	1,558.80
Chen,Zhu En	Staff	United States	8/12/2024	US International Tax	Continued updating Form 5471 for FTX Trinit entity	1.10	236.00	259.60
Chen,Zhu En	Staff	United States	8/12/2024	US International Tax	Updating Form 5471 for FTX KK entity for comments received	2.30	236.00	542.80
Chen,Zhu En	Staff	United States	8/12/2024	US International Tax	Updating Form 5471 for FTX LTX entity on OIT	2.90	236.00	684.40
Cushman,Sam	Manager	United States	8/12/2024	US International Tax	Provide comments on 8621s	0.50	551.00	275.50
Cushman,Sam	Manager	United States	8/12/2024	US International Tax	Continue updates to multiple entities for crypto gain allocations	3.30	551.00	1,818.30
Cushman,Sam	Manager	United States	8/12/2024	US International Tax	Review of 8621s for foreign entities	3.40	551.00	1,873.40
He,Ileana	Senior	United States	8/12/2024	US International Tax	Form 8992 return prep	2.00	415.00	830.00
He,Ileana	Senior	United States	8/12/2024	US International Tax	Form 8992 return update	2.00	415.00	830.00
He,Ileana	Senior	United States	8/12/2024	US International Tax	Form 8992 wp prep	2.00	415.00	830.00
Karan,Anna Suncheuri	Senior	United States	8/12/2024	US Income Tax	Working on comments from team regarding bankruptcy expense allocation	3.30	415.00	1,369.50
Karan,Anna Suncheuri	Senior	United States	8/12/2024	US Income Tax	Making adjustment to book to tax income due to comments from senior manager.	3.70	415.00	1,535.50
Karan,Anna Suncheuri	Senior	United States	8/12/2024	US Income Tax	Working with the federal team on comments for federal tax returns	3.80	415.00	1,577.00
Lammey,Caitlin	Senior	United States	8/12/2024	US International Tax	Final return updates and requalifying returns for filing	2.20	415.00	913.00
Lammey,Caitlin	Senior	United States	8/12/2024	US International Tax	Clearing consolidated errors	3.10	415.00	1,286.50
Liu,Ke	Senior	United States	8/12/2024	US International Tax	Work with staff to clear further comments for FTX Digital Holdings (Singapore) Pte. Ltd. In OIT	1.30	415.00	539.50
Liu,Ke	Senior	United States	8/12/2024	US International Tax	Discuss workpaper for Japan KK and update return based on the latest workpaper in OIT system	1.70	415.00	705.50
Mensah,Josephine	Staff	United States	8/12/2024	US Income Tax	Cleared e-file diagnostic errors for XMLs	2.10	236.00	495.60
Mensah,Josephine	Staff	United States	8/12/2024	US Income Tax	Continued creating XMLs for domestic entities	2.90	236.00	684.40
Mensah,Josephine	Staff	United States	8/12/2024	US International Tax	Finalizing review comments for international returns	3.00	236.00	708.00
Mok,Wan Ling	Staff	United States	8/12/2024	US International Tax	Helped out team on updating and reprinting returns	2.00	236.00	472.00
Zhuo,Melody	Senior	United States	8/12/2024	US International Tax	FTX international tax compliance - technical issue computation	3.00	415.00	1,245.00
Zhuo,Melody	Senior	United States	8/12/2024	US International Tax	FTX international tax compliance - technical issue workpaper update	3.00	415.00	1,245.00
Zhuo,Melody	Senior	United States	8/12/2024	US International Tax	FTX international tax compliance - revise return	3.30	415.00	1,369.50
Lowery,Kristie L	National Partner/Principal	United States	8/12/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanolou, Z. Haas, M. Watkins, D. McComber	0.20	1,040.00	208.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/12/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanolou, Z. Haas, M. Watkins, D. McComber	0.20	683.00	136.60
McGee,Liz	Senior Manager	United States	8/12/2024	IRS Audit Matters	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanolou, Z. Haas, M. Watkins, D. McComber	0.20	683.00	136.60
Berman,Jake	Senior Manager	United States	8/12/2024	US Income Tax	Internal call to discuss treatment of tax technical matter on federal return. EY Attendees: E. Hall, B. Mistler, L. Lovelace, D. Bailey, R. Yang, S. Cushner, M. Zhuo, J. Berman, R. Huang, T. Shea, M. Musano	0.50	683.00	341.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Asim,Malik Umer	Senior	United States	8/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanlou, Z. Haas, M. Watkins, D. McComber	0.20	415.00	83.00
Katsnelson,David	Senior Manager	United States	8/12/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanlou, Z. Haas, M. Watkins, D. McComber	0.20	683.00	136.60
Massengill,Clint	Managing Director	United States	8/12/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanlou, Z. Haas, M. Watkins, D. McComber	0.20	814.00	162.80
MacLean,Corrie	Senior	United States	8/12/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanlou, Z. Haas, M. Watkins, D. McComber	0.20	415.00	83.00
Scott,James	Client Serving Contractor JS	United States	8/12/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanlou, Z. Haas, M. Watkins, D. McComber	0.20	600.00	120.00
Berman,Jake	Senior Manager	United States	8/12/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanlou, Z. Haas, M. Watkins, D. McComber	0.20	683.00	136.60
Hall,Emily Melissa	Manager	United States	8/12/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanlou, Z. Haas, M. Watkins, D. McComber	0.20	551.00	110.20
Fitzgerald,Kaitlin Rose	Senior	United States	8/12/2024	Payroll Tax	Internal meeting with EY employment tax and compensation and benefits team regarding the liquidation trust analysis and next steps. EY Attendees: K. Wrenn, K. Lowery, R. Walker, S. LaGarde, K. Fitzgerald	0.50	415.00	207.50
LaGarde,Stephen	Partner/Principal	United States	8/12/2024	Payroll Tax	Internal meeting with EY employment tax and compensation and benefits team regarding the liquidation trust analysis and next steps. EY Attendees: K. Wrenn, K. Lowery, R. Walker, S. LaGarde, K. Fitzgerald	0.50	866.00	433.00
Zheng,Eva	Manager	United States	8/12/2024	US State and Local Tax	Internal call to determine staffing for 8/15 state tax compliance deadline. EY Attendees: E. Hall, M. Musano, E. Zheng	0.50	551.00	275.50
Choudary,Hira	Senior	United States	8/12/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanlou, Z. Haas, M. Watkins, D. McComber	0.20	415.00	83.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Walker,Rachael Leigh Braswell	Partner/Principal	United States	8/12/2024	Payroll Tax	Internal meeting with EY employment tax and compensation and benefits team regarding the liquidation trust analysis and next steps. EY Attendees: K. Wrenn, K. Lowery, R. Walker, S. LaGarde, K. Fitzgerald	0.50	866.00	433.00
Lowery,Kristie L	National Partner/Principal	United States	8/12/2024	Payroll Tax	Meeting on employee claims and tax disclosure items to review with EY's Compensation and Benefit team. EY Attendees: K. Wrenn, K. Lowery	0.50	1,040.00	520.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/12/2024	Payroll Tax	Meeting on employee claims and tax disclosure items to review with EY's Compensation and Benefit team. EY Attendees: K. Wrenn, K. Lowery	0.50	683.00	341.50
Lowery,Kristie L	National Partner/Principal	United States	8/12/2024	Payroll Tax	Internal meeting with EY employment tax and compensation and benefits team regarding the liquidation trust analysis and next steps. EY Attendees: K. Wrenn, K. Lowery, R. Walker, S. LaGarde, K. Fitzgerald	0.50	1,040.00	520.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/12/2024	Payroll Tax	Internal meeting with EY employment tax and compensation and benefits team regarding the liquidation trust analysis and next steps. EY Attendees: K. Wrenn, K. Lowery, R. Walker, S. LaGarde, K. Fitzgerald	0.50	683.00	341.50
Musano,Matthew Albert	Senior Manager	United States	8/12/2024	US State and Local Tax	Internal call to determine staffing for 8/15 state tax compliance deadline. EY Attendees: E. Hall, M. Musano, E. Zheng	0.50	683.00	341.50
Berman,Jake	Senior Manager	United States	8/12/2024	US Income Tax	Prep call for taxable income walkthrough with RLKS EY Attendees: J. Berman, T. Shea, B. Mistler	1.40	683.00	956.20
Tong,Chia-Hui	Senior Manager	United States	8/12/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanlou, Z. Haas, M. Watkins, D. McComber	0.20	683.00	136.60
Mistler,Brian M	Senior Manager	United States	8/12/2024	US Income Tax	Prep call for taxable income walkthrough with RLKS EY Attendees: J. Berman, T. Shea, B. Mistler	1.40	683.00	956.20
Shea JR,Thomas M	Partner/Principal	United States	8/12/2024	US Income Tax	Prep call for taxable income walkthrough with RLKS EY Attendees: J. Berman, T. Shea, B. Mistler	1.40	866.00	1,212.40
Mistler,Brian M	Senior Manager	United States	8/12/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanlou, Z. Haas, M. Watkins, D. McComber	0.20	683.00	136.60
Musano,Matthew Albert	Senior Manager	United States	8/12/2024	US State and Local Tax	Internal call to discuss treatment of tax technical matter on federal return. EY Attendees: E. Hall, B. Mistler, L. Lovelace, D. Bailey, R. Yang, S. Cushner, M. Zhuo, J. Berman, R. Huang, T. Shea, M. Musano	0.50	683.00	341.50
Hall,Emily Melissa	Manager	United States	8/12/2024	US State and Local Tax	Internal call to determine staffing for 8/15 state tax compliance deadline. EY Attendees: E. Hall, M. Musano, E. Zheng	0.50	551.00	275.50
Huang,Ricki	Senior	United States	8/12/2024	US Income Tax	Internal call to discuss treatment of tax technical matter on federal return. EY Attendees: E. Hall, B. Mistler, L. Lovelace, D. Bailey, R. Yang, S. Cushner, M. Zhuo, J. Berman, R. Huang, T. Shea, M. Musano	0.50	415.00	207.50
Shea JR,Thomas M	Partner/Principal	United States	8/12/2024	US Income Tax	Internal call to discuss treatment of tax technical matter on federal return. EY Attendees: E. Hall, B. Mistler, L. Lovelace, D. Bailey, R. Yang, S. Cushner, M. Zhuo, J. Berman, R. Huang, T. Shea, M. Musano	0.50	866.00	433.00
Butler,Kelsie	Manager	United States	8/12/2024	US State and Local Tax	Internal meeting to walk through state filing timeline for returns due August 15, 2024. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Edwards, E. Zheng, E. Molnar, S. Perales, E. Yang, L. O'Reilly, T. Byron, T. Zandstra, M. Cockerham, K. Butler, M. Wickramasinghe	0.60	551.00	330.60
Wickramasinghe,Madhanga	Senior	United States	8/12/2024	US State and Local Tax	Internal meeting to walk through state filing timeline for returns due August 15, 2024. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Edwards, E. Zheng, E. Molnar, S. Perales, E. Yang, L. O'Reilly, T. Byron, T. Zandstra, M. Cockerham, K. Butler, M. Wickramasinghe	0.60	415.00	249.00
Zhuo,Melody	Senior	United States	8/12/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanlou, Z. Haas, M. Watkins, D. McComber	0.20	415.00	83.00
Byron,Tara	Partner/Principal	United States	8/12/2024	US State and Local Tax	Internal meeting to walk through state filing timeline for returns due August 15, 2024. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Edwards, E. Zheng, E. Molnar, S. Perales, E. Yang, L. O'Reilly, T. Byron, T. Zandstra, M. Cockerham, K. Butler, M. Wickramasinghe	0.60	866.00	519.60

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zandstra,Thomas	Senior	United States	8/12/2024	US State and Local Tax	Internal meeting to walk through state filing timeline for returns due August 15, 2024. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Edwards, E. Zheng, E. Molnar, S. Perales, E. Yang, L. O'Reilly, T. Byron, T. Zandstra, M. Cockerham, K. Butler, M. Wickramasinghe	0.60	415.00	249.00
Cockerham,McKenzie	Senior	United States	8/12/2024	US State and Local Tax	Internal meeting to walk through state filing timeline for returns due August 15, 2024. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Edwards, E. Zheng, E. Molnar, S. Perales, E. Yang, L. O'Reilly, T. Byron, T. Zandstra, M. Cockerham, K. Butler, M. Wickramasinghe	0.60	415.00	249.00
Borts,Michael	Managing Director	United States	8/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanolou, Z. Haas, M. Watkins, D. McComber	0.20	814.00	162.80
McComber,Donna	National Partner/Principal	United States	8/12/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanolou, Z. Haas, M. Watkins, D. McComber	0.20	1,040.00	208.00
Mistler,Brian M	Senior Manager	United States	8/12/2024	US Income Tax	Internal call to discuss treatment of tax technical matter on federal return. EY Attendees: E. Hall, B. Mistler, L. Lovelace, D. Bailey, R. Yang, S. Cushner, M. Zhuo, J. Berman, R. Huang, T. Shea, M. Musano	0.50	683.00	341.50
Hall,Emily Melissa	Manager	United States	8/12/2024	US State and Local Tax	Internal call to discuss treatment of tax technical matter on federal return. EY Attendees: E. Hall, B. Mistler, L. Lovelace, D. Bailey, R. Yang, S. Cushner, M. Zhuo, J. Berman, R. Huang, T. Shea, M. Musano	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	8/12/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanolou, Z. Haas, M. Watkins, D. McComber	0.20	551.00	110.20
Haas,Zach	Senior Manager	United States	8/12/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanolou, Z. Haas, M. Watkins, D. McComber	0.20	683.00	136.60
Watkins,Michael	Managing Director	United States	8/12/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, B. Mistler, C. Tong, C. Massengill, C. MacLean, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, K. Lowery, L. McGee, M. Asim, M. Zhuo, M. Borts, N. Ossanolou, Z. Haas, M. Watkins, D. McComber	0.20	814.00	162.80
O'Reilly,Logan	Senior	United States	8/12/2024	Transfer Pricing	Internal meeting to walk through state filing timeline for returns due August 15, 2024. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Edwards, E. Zheng, E. Molnar, S. Perales, E. Yang, L. O'Reilly, T. Byron, T. Zandstra, M. Cockerham, K. Butler, M. Wickramasinghe	0.60	415.00	249.00
Hall,Emily Melissa	Manager	United States	8/12/2024	US State and Local Tax	Internal meeting to walk through state filing timeline for returns due August 15, 2024. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Edwards, E. Zheng, E. Molnar, S. Perales, E. Yang, L. O'Reilly, T. Byron, T. Zandstra, M. Cockerham, K. Butler, M. Wickramasinghe	0.60	551.00	330.60
Zhuo,Melody	Senior	United States	8/12/2024	US International Tax	Internal call to discuss treatment of tax technical matter on federal return. EY Attendees: E. Hall, B. Mistler, L. Lovelace, D. Bailey, R. Yang, S. Cushner, M. Zhuo, J. Berman, R. Huang, T. Shea, M. Musano	0.50	415.00	207.50
Cushner,Sam	Manager	United States	8/12/2024	US International Tax	Internal call to discuss treatment of tax technical matter on federal return. EY Attendees: E. Hall, B. Mistler, L. Lovelace, D. Bailey, R. Yang, S. Cushner, M. Zhuo, J. Berman, R. Huang, T. Shea, M. Musano	0.50	551.00	275.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yang,Rachel Sim	Senior Manager	United States	8/12/2024	US International Tax	Internal call to discuss treatment of tax technical matter on federal return. EY Attendees: E. Hall, B. Mistler, L. Lovelace, D. Bailey, R. Yang, S. Cushner, M. Zhuo, J. Berman, R. Huang, T. Shea, M. Musano	0.50	683.00	341.50
Musano,Matthew Albert	Senior Manager	United States	8/12/2024	US State and Local Tax	Internal meeting to walk through state filing timeline for returns due August 15, 2024. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Edwards, E. Zheng, E. Molnar, S. Perales, E. Yang, L. O'Reilly, T. Byron, T. Zandstra, M. Cockerham, K. Butler, M. Wickramasinghe	0.60	683.00	409.80
Perales,Stephanie	Senior	United States	8/12/2024	US State and Local Tax	Internal meeting to walk through state filing timeline for returns due August 15, 2024. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Edwards, E. Zheng, E. Molnar, S. Perales, E. Yang, L. O'Reilly, T. Byron, T. Zandstra, M. Cockerham, K. Butler, M. Wickramasinghe	0.60	415.00	249.00
Zheng,Eva	Manager	United States	8/12/2024	US State and Local Tax	Internal meeting to walk through state filing timeline for returns due August 15, 2024. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Edwards, E. Zheng, E. Molnar, S. Perales, E. Yang, L. O'Reilly, T. Byron, T. Zandstra, M. Cockerham, K. Butler, M. Wickramasinghe	0.60	551.00	330.60
Molnar,Evgeniya	Senior	United States	8/12/2024	US State and Local Tax	Internal meeting to walk through state filing timeline for returns due August 15, 2024. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Edwards, E. Zheng, E. Molnar, S. Perales, E. Yang, L. O'Reilly, T. Byron, T. Zandstra, M. Cockerham, K. Butler, M. Wickramasinghe	0.60	415.00	249.00
Edwards,Jessica	Senior Manager	United States	8/12/2024	US State and Local Tax	Internal meeting to walk through state filing timeline for returns due August 15, 2024. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Edwards, E. Zheng, E. Molnar, S. Perales, E. Yang, L. O'Reilly, T. Byron, T. Zandstra, M. Cockerham, K. Butler, M. Wickramasinghe	0.60	683.00	409.80
Bieganski,Walter	Client Serving Contractor WB	United States	8/12/2024	US State and Local Tax	Internal meeting to walk through state filing timeline for returns due August 15, 2024. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Edwards, E. Zheng, E. Molnar, S. Perales, E. Yang, L. O'Reilly, T. Byron, T. Zandstra, M. Cockerham, K. Butler, M. Wickramasinghe	0.60	200.00	120.00
Yang,Ella	Senior	United States	8/12/2024	US State and Local Tax	Internal meeting to walk through state filing timeline for returns due August 15, 2024. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Edwards, E. Zheng, E. Molnar, S. Perales, E. Yang, L. O'Reilly, T. Byron, T. Zandstra, M. Cockerham, K. Butler, M. Wickramasinghe	0.60	415.00	249.00
Lovelace,Lauren	Partner/Principal	United States	8/12/2024	US International Tax	Internal call to discuss treatment of tax technical matter on federal return. EY Attendees: E. Hall, B. Mistler, L. Lovelace, D. Bailey, R. Yang, S. Cushner, M. Zhuo, J. Berman, R. Huang, T. Shea, M. Musano	0.50	866.00	433.00
Lovelace,Lauren	Partner/Principal	United States	8/12/2024	US International Tax	Tax return review of foreign information returns, including forms 5471 and characterization of income as well as disclosures	2.00	866.00	1,732.00
Lovelace,Lauren	Partner/Principal	United States	8/12/2024	US International Tax	Follow-up on transfer pricing recording in financials and tax return inclusions	1.70	866.00	1,472.20
Lovelace,Lauren	Partner/Principal	United States	8/12/2024	US International Tax	Reviewing Japanese source data that	0.30	866.00	259.80
Bailey,Doug	Partner/Principal	United States	8/12/2024	Tax Advisory	Internal call to discuss treatment of tax technical matter on federal return. EY Attendees: E. Hall, B. Mistler, L. Lovelace, D. Bailey, R. Yang, S. Cushner, M. Zhuo, J. Berman, R. Huang, T. Shea, M. Musano	0.50	866.00	433.00
Hammon,David Lane	Senior Manager	United States	8/12/2024	Non US Tax	Review of status updates for the accounting support being performed for the FTX foreign entities. These updates will be included in the monthly stakeholder reporting package to be shared with FTX's CFO.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/12/2024	Non US Tax	Correspondences regarding the CbCR requirements for the FTX foreign entities.	0.60	683.00	409.80
Hammon,David Lane	Senior Manager	United States	8/12/2024	Non US Tax	Correspondences concerning status/next steps for submitting the CbCR notifications for the FTX Bahamas entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/12/2024	Non US Tax	Correspondences regarding the requirements for the FTX Cayman entities to file economic substance returns.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/12/2024	Non US Tax	Correspondences concerning financial information for certain FTX foreign entities required to prepare the US information returns.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	8/12/2024	Non US Tax	Correspondences concerning status/next steps for addressing the outstanding compliance obligations of the FTX Singapore entities.	0.60	683.00	409.80
Bailey,Doug	Partner/Principal	United States	8/12/2024	Tax Advisory	Analyze plan to determine disputed claim reserve treatment	3.60	866.00	3,117.60
Bailey,Doug	Partner/Principal	United States	8/12/2024	Tax Advisory	Draft outline material for August 26-27 summit	3.20	866.00	2,771.20
Bailey,Doug	Partner/Principal	United States	8/12/2024	Tax Advisory	Analysis of expected CFTC issues	1.60	866.00	1,385.60
Huang,Ricki	Senior	United States	8/12/2024	US Income Tax	Created je for gain and loss cal and imput that into tax software for all entities -1	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/12/2024	US Income Tax	Created je for gain and loss cal and imput that into tax software for all entities -2	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/12/2024	US Income Tax	Generated xml for batch 1 returns for review	2.00	415.00	830.00
Ortiz,Daniella	Senior	United States	8/12/2024	US International Tax	Tax return foreign currency updates	3.50	415.00	1,452.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yang,Rachel Sim	Senior Manager	United States	8/12/2024	US International Tax	YoY comparison review for Silo A	3.40	683.00	2,322.20
Yang,Rachel Sim	Senior Manager	United States	8/12/2024	US International Tax	YoY comparison review for Silo F	3.40	683.00	2,322.20
Yang,Rachel Sim	Senior Manager	United States	8/12/2024	US International Tax	OIT count review	1.20	683.00	819.60
Braun,Avi	Staff	United States	8/12/2024	US International Tax	FTX International Tax Compliance - updated return comments	0.50	236.00	118.00
S. Figueroa,Carolina	Senior	United States	8/12/2024	Transfer Pricing	Continue review and edits on functional analysis for master file	1.50	415.00	622.50
Zhu,Philip	Senior	United States	8/12/2024	US International Tax	Working on sm comments	2.50	415.00	1,037.50
Neziroski,David	Consultant	United States	8/12/2024	Fee/Employment Applications	Prepare updated summary of responses for the UST and the examiner	0.90	445.00	400.50
Asim,Malik Umer	Senior	United States	8/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Gibraltar teams to confirm the status of the signed financial statements	1.00	415.00	415.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/13/2024	Non US Tax	FTX Europe: ruling exchange procedures SIA / access data received, registration and getting an overview of necessary data	0.60	236.00	141.60
Steiner,Jan	Staff	Switzerland/Lichtenstein	8/13/2024	Non US Tax	FTX Europe AG / Tax Return 2023 / Email Correspondence with V. Dajana (EY) regarding missing Information in Tax Return	0.60	236.00	141.60
Steiner,Jan	Staff	Switzerland/Lichtenstein	8/13/2024	Non US Tax	FTX Europe AG / Tax Return 2023 / Added remaining information to Tax Return 2023	2.20	236.00	519.20
Steiner,Jan	Staff	Switzerland/Lichtenstein	8/13/2024	Non US Tax	FTX Europe AG / Tax Return 2023 / reviewing generated tax return	0.90	236.00	212.40
Bieganski, Walter	Client Serving Contractor WB	United States	8/13/2024	US State and Local Tax	Research of multistate treatment of tax technical topics.	1.10	200.00	220.00
Butler,Kelsie	Manager	United States	8/13/2024	US State and Local Tax	Drafting the apportionment schedule for Idaho unitary return for FTX entity in OneSource Tax preparation software.	1.50	551.00	826.50
Butler,Kelsie	Manager	United States	8/13/2024	US State and Local Tax	Drafting the Idaho unitary return for FTX entity.	3.00	551.00	1,653.00
Cockerham,McKenzie	Senior	United States	8/13/2024	US State and Local Tax	Review of West Virginia unitary tax worksheet to determine whether federal taxable income and modifications for all FTX entities is accurate.	0.80	415.00	332.00
Cockerham,McKenzie	Senior	United States	8/13/2024	US State and Local Tax	Review of Utah unitary tax worksheet to determine whether federal taxable income and modifications for all FTX entities is accurate.	0.50	415.00	207.50
Cockerham,McKenzie	Senior	United States	8/13/2024	US State and Local Tax	Review of FTX separate company workbooks for state tax compliance.	1.60	415.00	664.00
Edwards,Jessica	Senior Manager	United States	8/13/2024	US State and Local Tax	Second level review of Kansas super-combined return for FTX entities.	0.70	683.00	478.10
Edwards,Jessica	Senior Manager	United States	8/13/2024	US State and Local Tax	Second level review of Colorado super-combined return for FTX entities.	0.90	683.00	614.70
Hall,Emily Melissa	Manager	United States	8/13/2024	US State and Local Tax	Continue preparing unitary workpapers for 8/15 returns.	1.80	551.00	991.80
Hall,Emily Melissa	Manager	United States	8/13/2024	US State and Local Tax	Draft Kansas super-combined unitary return in OneSource Income Tax software.	2.90	551.00	1,597.90
Hall,Emily Melissa	Manager	United States	8/13/2024	US State and Local Tax	Review Georgia separate company returns for FTX entities.	1.10	551.00	606.10
Hall,Emily Melissa	Manager	United States	8/13/2024	US State and Local Tax	Update unitary return workpapers to account for apportionment changes based on senior manager review comments.	1.90	551.00	1,046.90
Hall,Emily Melissa	Manager	United States	8/13/2024	US State and Local Tax	Update separate company worksheet rent amounts for various FTX entities	0.70	551.00	385.70
Huang,Vanesa	Senior	United States	8/13/2024	US State and Local Tax	Review August Annual Report with funding request.	0.40	415.00	166.00
Molnar,Evgeniya	Senior	United States	8/13/2024	US State and Local Tax	Draft South Carolina separate company tax return for FTX entity.	2.10	415.00	871.50
Molnar,Evgeniya	Senior	United States	8/13/2024	US State and Local Tax	Draft North Carolina separate company tax return for FTX entity.	1.90	415.00	788.50
Molnar,Evgeniya	Senior	United States	8/13/2024	US State and Local Tax	Clear e-filing diagnostic rejections and validation errors in OneSource Income Tax software for separate returns.	1.80	415.00	747.00
Perales,Stephanie	Senior	United States	8/13/2024	US State and Local Tax	Prepare Missouri separate company tax return for FTX entity.	1.20	415.00	498.00
Perales,Stephanie	Senior	United States	8/13/2024	US State and Local Tax	Prepare Georgia separate company tax return for FTX entity.	1.30	415.00	539.50
Perales,Stephanie	Senior	United States	8/13/2024	US State and Local Tax	Prepare Mississippi separate company tax return for FTX entity.	1.40	415.00	581.00
Perales,Stephanie	Senior	United States	8/13/2024	US State and Local Tax	Prepare Delaware separate company tax return for FTX entity.	1.10	415.00	456.50
Van Scoyk,Aeron	Manager	United States	8/13/2024	US State and Local Tax	Reviewing and accepting outline revisions for California tax advice.	0.90	551.00	495.90
Van Scoyk,Aeron	Manager	United States	8/13/2024	US State and Local Tax	Drafting California tax advice	1.30	551.00	716.30
Van Scoyk,Aeron	Manager	United States	8/13/2024	US State and Local Tax	Initial research on California bankruptcy provisions.	0.40	551.00	220.40
Wickramasinghe,Madhanga	Senior	United States	8/13/2024	US State and Local Tax	Initial drafting of Colorado unitary return in OneSource Income Tax software.	3.50	415.00	1,452.50
Wickramasinghe,Madhanga	Senior	United States	8/13/2024	US State and Local Tax	Updating Colorado Schedule RF Apportionment Schedule in OneSource Income Tax software.	0.50	415.00	207.50
Wickramasinghe,Madhanga	Senior	United States	8/13/2024	US State and Local Tax	Initial drafting of Utah unitary return in OneSource Income Tax software.	3.80	415.00	1,577.00
Wickramasinghe,Madhanga	Senior	United States	8/13/2024	US State and Local Tax	Update Utah unitary return supplemental information statement and Schedule J Apportionment Schedule in OneSource Income Tax software.	1.10	415.00	456.50
Yang,Ella	Senior	United States	8/13/2024	US State and Local Tax	Drafting North Carolina separate return in OneSource tax preparation Software.	1.30	415.00	539.50
Zandstra,Thomas	Senior	United States	8/13/2024	US State and Local Tax	Provide review comments for Georgia separate company return for FTX entity.	0.90	415.00	373.50
Zandstra,Thomas	Senior	United States	8/13/2024	US State and Local Tax	Provide review comments for Alabama Privilege Tax separate company return for FTX entity.	1.10	415.00	456.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zandstra,Thomas	Senior	United States	8/13/2024	US State and Local Tax	Provide review comments for Delaware separate company return for FTX entity.	0.90	415.00	373.50
Zandstra,Thomas	Senior	United States	8/13/2024	US State and Local Tax	Provide review comments for Missouri separate company return for FTX entity.	1.20	415.00	498.00
Zandstra,Thomas	Senior	United States	8/13/2024	US State and Local Tax	Provide review comments for Mississippi separate company return for FTX entity.	0.80	415.00	332.00
Zandstra,Thomas	Senior	United States	8/13/2024	US State and Local Tax	Provide review comments for South Carolina separate company return for FTX entity.	1.20	415.00	498.00
Zheng,Eva	Manager	United States	8/13/2024	US State and Local Tax	Follow up with state tax team to determine status of return assignments.	0.50	551.00	275.50
Zheng,Eva	Manager	United States	8/13/2024	US State and Local Tax	Review and research on the potential list of additional second extension states proposed by other team members.	2.90	551.00	1,597.90
Zheng,Eva	Manager	United States	8/13/2024	US State and Local Tax	Provide responses to team member's questions regarding preparation of certain state second extensions.	0.70	551.00	385.70
Zheng,Eva	Manager	United States	8/13/2024	US State and Local Tax	Review and revise Nebraska second extension.	0.70	551.00	385.70
Zheng,Eva	Manager	United States	8/13/2024	US State and Local Tax	Draft email to M. Cilia (FTX) containing summary of second extensions due by 8/15.	0.60	551.00	330.60
Zheng,Eva	Manager	United States	8/13/2024	US State and Local Tax	Research client questions regarding process for mailing second extensions.	0.80	551.00	440.80
Zheng,Eva	Manager	United States	8/13/2024	US State and Local Tax	Prepare West Virginia unitary return in OneSource Income Tax software.	3.20	551.00	1,763.20
Zheng,Eva	Manager	United States	8/13/2024	US State and Local Tax	Review 3 state extension XMLs and submit the extension	1.40	551.00	771.40
Zheng,Eva	Manager	United States	8/13/2024	US State and Local Tax	Review and revise New Mexico second extension.	0.50	551.00	275.50
McComber,Donna	National Partner/Principal	United States	8/13/2024	Transfer Pricing	Work on TP compliance documentation	1.00	1,040.00	1,040.00
Katsnelson,David	Senior Manager	United States	8/13/2024	Transfer Pricing	Final review of memo on post-bankruptcy expense allocation	0.40	683.00	273.20
Katsnelson,David	Senior Manager	United States	8/13/2024	Transfer Pricing	Review 2023 US TP doc	0.60	683.00	409.80
O'Reilly,Logan	Senior	United States	8/13/2024	US State and Local Tax	Update apportionment in Rhode Island unitary workpaper.	1.30	415.00	539.50
O'Reilly,Logan	Senior	United States	8/13/2024	US State and Local Tax	Initial preparation of Rhode Island super-combined return.	0.90	415.00	373.50
Billings,Phoebe	Manager	United States	8/13/2024	Transfer Pricing	Final review of 2023 country-by-country reporting information before finalization	0.60	551.00	330.60
Bost,Anne	Managing Director	United States	8/13/2024	Transfer Pricing	Review draft transfer pricing documentation part 8	0.80	814.00	651.20
Bost,Anne	Managing Director	United States	8/13/2024	Transfer Pricing	Review draft transfer pricing documentation part 9	1.70	814.00	1,383.80
Bost,Anne	Managing Director	United States	8/13/2024	Transfer Pricing	Review draft transfer pricing documentation part 10	1.30	814.00	1,058.20
Bost,Anne	Managing Director	United States	8/13/2024	Transfer Pricing	Review draft transfer pricing documentation part 11	1.40	814.00	1,139.60
S. Figueroa,Carolina	Senior	United States	8/13/2024	Transfer Pricing	Coordination for missing information for Master File	1.00	415.00	415.00
O'Reilly,Logan	Senior	United States	8/13/2024	US State and Local Tax	Review and revise modifications and federal starting point in Rhode Island unitary workpaper.	2.60	415.00	1,079.00
Yeom,Sunny	Senior	United States	8/13/2024	Technology	Run the Power BI visualization based on Doug's older version of audit table	3.90	415.00	1,618.50
Yeom,Sunny	Senior	United States	8/13/2024	Technology	Compare and investigate the changes in the visualization between the old version and the new version, focusing on the main cryptocurrencies, such as BTC and SOL.	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	8/13/2024	Technology	Communicate and respond in the Microsoft Teams chat regarding the Power BI visualization created	0.30	415.00	124.50
Gorman,Doug	Manager	United States	8/13/2024	Technology	Run SQL code updates to reformat new data to Power BI report to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	8/13/2024	Technology	Test code updates to fix issues found with Power BI due to data volumes for PnL reporting to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.30	551.00	1,267.30
Gorman,Doug	Manager	United States	8/13/2024	Technology	Identify and document additional found with Power BI due to data volumes for PnL reporting to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.10	551.00	1,157.10
Porto,Michael	Senior Manager	United States	8/13/2024	Technology	Found and notified of discrepancies.	1.40	683.00	956.20
Porto,Michael	Senior Manager	United States	8/13/2024	Technology	Documented results.	1.90	683.00	1,297.70
Suzuki,Jason	Senior Manager	Japan	8/13/2024	Non US Tax	Working time related to softledger vendor for planning purposes for transition of accounting system softledger for FTX Japan/FTX Japan KK Holdings KK/Quoine PTE by handling questions from the vendor related to the arrangement terms of the contract in order to clarify two different contracts including signor, address, licence details and description of options, summarizing information in a table for administrators	2.20	683.00	1,502.60
Suzuki,Jason	Senior Manager	Japan	8/13/2024	Non US Tax	Working time/communication related to payroll of former finance function contractors of FTX Japan KK and new contract arrangement with Quoine PTE to confirm, document the payroll process for ensuring payment including bank accounts, updates in compensation,	1.90	683.00	1,297.70

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sakaguchi,Masato	Senior	Japan	8/13/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Bank balance reconciliation with cash movement up to 9 Aug for FTX Japan Holdings KK	2.60	415.00	1,079.00
Sakaguchi,Masato	Senior	Japan	8/13/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Bank balance reconciliation with cash movement up to 9 Aug for Quoine PTE and Quoine Vietnam	2.50	415.00	1,037.50
Sakaguchi,Masato	Senior	Japan	8/13/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Check invoices for week of 12th and sending them in email to FTX CFO for payment approval	3.20	415.00	1,328.00
Oni,Temitope	Partner/Principal	Nigeria	8/13/2024	Transfer Pricing	Final review and approval of the TP forms for filing by Partner - Zuma	2.50	866.00	2,165.00
Oni,Temitope	Partner/Principal	Nigeria	8/13/2024	Transfer Pricing	Final review and approval of the TP forms for filing by Partner - Research Yankari	2.50	866.00	2,165.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/13/2024	Payroll Tax	Preparation of adjustments to tax disclosure statement for FTX employee claims for EY partner review.	2.40	683.00	1,639.20
Lowery,Kristie L	National Partner/Principal	United States	8/13/2024	Payroll Tax	Partner level review of initial summary prepared by K. Wrenn on taxable event related to employee claims as it relates to the liquidating trust.	2.60	1,040.00	2,704.00
Walker,Rachael Leigh Braswell	Partner/Principal	United States	8/13/2024	Payroll Tax	Partner review of tax disclosure statement adjustments for FTX employee claims.	2.80	866.00	2,424.80
Tong,Chia-Hui	Senior Manager	United States	8/13/2024	Project Management Office Transition	Prepare agenda for FTX team touchpoint	0.90	683.00	614.70
Ossanolou,Nina Shehrezade	Manager	United States	8/13/2024	Non US Tax	Looking into M. Cilia's queries in regards to the primary user setip for CbCR notifications for Bahamas	0.70	551.00	385.70
MacLean,Corrie	Senior	United States	8/13/2024	Non US Tax	Prepare Non-US direct tax and payroll updates for the August stakeholder reporting package and convert to the working database format	3.70	415.00	1,535.50
Chang-Waye,Amanda	Manager	Seychelles	8/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Initial review of representation letter in respect of tax residency and accounting treatment of exchange fluctuation of client so that we could finalised the tax memos on whether the client is taxable in Seychelles or in the Bahamas	0.20	551.00	110.20
Berman,Jake	Senior Manager	United States	8/13/2024	US Income Tax	Review of presentational changes to consolidated tax returns for efilng	2.80	683.00	1,912.40
Berman,Jake	Senior Manager	United States	8/13/2024	US Income Tax	Review of latest tax return workbook updates for documentation purposes	2.40	683.00	1,639.20
Berman,Jake	Senior Manager	United States	8/13/2024	US Income Tax	Review of latest consolidated tax return filing changes	2.90	683.00	1,980.70
Berman,Jake	Senior Manager	United States	8/13/2024	US Income Tax	Reviewing balance sheet presentation statements for tax filing purposes	1.50	683.00	1,024.50
Scott,James	Client Serving Contractor JS	United States	8/13/2024	US Income Tax	Review of 2023 and 2024 digital asset disposition documentation and gain/loss calculation	0.50	600.00	300.00
Massengill,Clint	Managing Director	United States	8/13/2024	US Income Tax	Review technical tax matter	0.50	814.00	407.00
Feliciano,Christopher	Staff	United States	8/13/2024	US Income Tax	Time going through Entities fixing up consolidation statements in OIT/ Reprinting Consolidation forms and checking PY NOLs for entities	3.70	236.00	873.20
Mistler,Brian M	Senior Manager	United States	8/13/2024	US Income Tax	Review of additional dispositions and prep for call with NTD	1.40	683.00	956.20
Mistler,Brian M	Senior Manager	United States	8/13/2024	US Income Tax	Updates to non-crypto gain/loss estimates	0.90	683.00	614.70
Mistler,Brian M	Senior Manager	United States	8/13/2024	US Income Tax	Correspondence with RLKS on 10/31 entities	0.30	683.00	204.90
Mistler,Brian M	Senior Manager	United States	8/13/2024	US Income Tax	Review of government tax document information for tax returns	1.80	683.00	1,229.40
Mistler,Brian M	Senior Manager	United States	8/13/2024	US Income Tax	Drafting of government document acceptance statement for state tax	1.30	683.00	887.90
Shea JR,Thomas M	Partner/Principal	United States	8/13/2024	US Income Tax	Prep for 8/13 Meeting with FTX Chief Financial Officer and Chief Administrative Officer	0.30	866.00	259.80
Shea JR,Thomas M	Partner/Principal	United States	8/13/2024	US Income Tax	Final review and adjustments to executive presentation to walk through 2023 and 2024+ taxable income calculations	2.20	866.00	1,905.20
Shea JR,Thomas M	Partner/Principal	United States	8/13/2024	US Income Tax	Detailed review of Alameda Research Holdings Federal tax return and written correspondence review comments	1.40	866.00	1,212.40
Shea JR,Thomas M	Partner/Principal	United States	8/13/2024	US Income Tax	Updates to 8/13 slide for weekly tax all-hands and submission to Alvarez & Marsal	0.80	866.00	692.80
Shea JR,Thomas M	Partner/Principal	United States	8/13/2024	US Income Tax	Detailed review of West Realm Shires Consolidated Federal income tax return, supporting workpapers	2.10	866.00	1,818.60
Chen,Zhu En	Staff	United States	8/13/2024	US International Tax	Continued updating Form 5471 for FTX Japan KK entity on OIT	1.60	236.00	377.60
Chen,Zhu En	Staff	United States	8/13/2024	US International Tax	Preparing Org chart attachment for FTX entities	1.70	236.00	401.20
Chen,Zhu En	Staff	United States	8/13/2024	US International Tax	Clearing E-filing diagnostics for FTX record on OIT	2.80	236.00	660.80
Chen,Zhu En	Staff	United States	8/13/2024	US International Tax	Updating Form 5471 for FTX Record Holdings entities on OIT	3.90	236.00	920.40
Choque,Steven	Staff	United States	8/13/2024	US International Tax	Removed Diagnostics and Requalified the following Returns: FTX Japan K.K.	3.60	236.00	849.60
Choque,Steven	Staff	United States	8/13/2024	US International Tax	Removed Diagnostics and Requalified the following Returns: FTX Japan Services KK	3.60	236.00	849.60
Choque,Steven	Staff	United States	8/13/2024	US International Tax	Removed Diagnostics and Requalified the following returns:FTX Trading Ltd	3.70	236.00	873.20
Choque,Steven	Staff	United States	8/13/2024	US International Tax	Removed Diagnostics and Requalified the following returns:Hive Empire Trading Pty. Ltd	3.70	236.00	873.20
Choque,Steven	Staff	United States	8/13/2024	US International Tax	Removed Diagnostics and Requalified the following returns: A. Research K.K.	3.80	236.00	896.80

Exhibit D

Summary of Fees by Professional

For the Period August 1, 2024 through August 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Choque,Steven	Staff	United States	8/13/2024	US International Tax	Removed Diagnostics and Requalified the following returns: FTX Crypto Services Ltd.	3.80	236.00	896.80
Cushman,Sam	Manager	United States	8/13/2024	US International Tax	Locator clean up	3.60	551.00	1,983.60
Cushman,Sam	Manager	United States	8/13/2024	US International Tax	Continue review of 8621s for foreign entities	3.80	551.00	2,093.80
He,Ileana	Senior	United States	8/13/2024	US International Tax	Return and workpaper update for fix Japan	2.00	415.00	830.00
He,Ileana	Senior	United States	8/13/2024	US International Tax	Return and workpaper update for fix Japan kk	2.00	415.00	830.00
He,Ileana	Senior	United States	8/13/2024	US International Tax	Return and workpaper update for fix Switzerland	2.00	415.00	830.00
Karan,Anna Suncheuri	Senior	United States	8/13/2024	US Income Tax	Clearing errors on federal tax return	1.60	415.00	664.00
Karan,Anna Suncheuri	Senior	United States	8/13/2024	US Income Tax	Clearing the return errors on international returns	3.10	415.00	1,286.50
Katelas,Andreas	Manager	United States	8/13/2024	Tax Advisory	Review recent developments with respect to Bahamian asset ownership	1.30	551.00	716.30
Lammey,Caitlin	Senior	United States	8/13/2024	US International Tax	Reviewing xmls for filing	1.30	415.00	539.50
Lammey,Caitlin	Senior	United States	8/13/2024	US International Tax	E-filing xml reconciliation	1.60	415.00	664.00
Lammey,Caitlin	Senior	United States	8/13/2024	US International Tax	Making updates and reconciling returns to xml output	2.50	415.00	1,037.50
Liu,Ke	Senior	United States	8/13/2024	US International Tax	Re-create binder for Paradigm and re-prepare 8865 form in OIT, clear diagnostics and reprint the return	1.40	415.00	581.00
Liu,Ke	Senior	United States	8/13/2024	US International Tax	Update Sch G, ownership percentages etc. in OIT for assigned entities and reprint the forms	1.60	415.00	664.00
Liu,Ke	Senior	United States	8/13/2024	US International Tax	Connect with manager/senior manager for PARADIGM_CONNECT_HOLDINGS, LLC 8865 form/update the return accordingly in OIT and print	2.80	415.00	1,162.00
Liu,Ke	Senior	United States	8/13/2024	US International Tax	Clear filing diagnostics for assigned entities	3.20	415.00	1,328.00
Mensah,Josephine	Staff	United States	8/13/2024	US Income Tax	Domestic entities - clearing the e-file diagnostic errors for XMLs for federal return	2.30	236.00	542.80
Mensah,Josephine	Staff	United States	8/13/2024	US Income Tax	Domestic entities - creating the XMLs for federal return	2.70	236.00	637.20
Mensah,Josephine	Staff	United States	8/13/2024	US International Tax	Continuing - creating XMLs for international returns	3.00	236.00	708.00
Mok,Wan Ling	Staff	United States	8/13/2024	US International Tax	Helped team members with clearing diagnostics	0.30	236.00	70.80
Mok,Wan Ling	Staff	United States	8/13/2024	US International Tax	Worked on senior's assignment	1.90	236.00	448.40
Mok,Wan Ling	Staff	United States	8/13/2024	US International Tax	Cleared e-file diagnostics	2.10	236.00	495.60
Mok,Wan Ling	Staff	United States	8/13/2024	US International Tax	Updated and reprinted returns according to comments on OIT	2.20	236.00	519.20
Yang,Ming	Senior	United States	8/13/2024	US International Tax	Clear XML diagnostics and get ready for e-filing	2.00	415.00	830.00
Zhuo,Melody	Senior	United States	8/13/2024	US International Tax	FTX international tax compliance - team project check-in	3.00	415.00	1,245.00
Zhuo,Melody	Senior	United States	8/13/2024	US International Tax	FTX international tax compliance - e-filing troubleshooting	3.50	415.00	1,452.50
Zhuo,Melody	Senior	United States	8/13/2024	US International Tax	FTX international tax compliance - foreign entities return data prep	3.50	415.00	1,452.50
Cockerham,McKenzie	Senior	United States	8/13/2024	US State and Local Tax	Internal call to walk through state workpaper review process. EY Attendees: E. Hall, M. Cockerham	0.10	415.00	41.50
Yang,Ella	Senior	United States	8/13/2024	US State and Local Tax	Status call to discuss state return preparation progress for August 15, 2024 deadline. EY Attendees: E. Hall, W. Bieganski, S. Perales, M. Wickramasinghe, K. Butler, J. Edwards, E. Molnar, E. Zheng, E. Yang, M. Musano, T. Zandstra	0.50	415.00	207.50
Musano,Matthew Albert	Senior Manager	United States	8/13/2024	US State and Local Tax	Status call to discuss state return preparation progress for August 15, 2024 deadline. EY Attendees: E. Hall, W. Bieganski, S. Perales, M. Wickramasinghe, K. Butler, J. Edwards, E. Molnar, E. Zheng, E. Yang, M. Musano, T. Zandstra	0.50	683.00	341.50
Zandstra,Thomas	Senior	United States	8/13/2024	US State and Local Tax	Status call to discuss state return preparation progress for August 15, 2024 deadline. EY Attendees: E. Hall, W. Bieganski, S. Perales, M. Wickramasinghe, K. Butler, J. Edwards, E. Molnar, E. Zheng, E. Yang, M. Musano, T. Zandstra	0.50	415.00	207.50
Hall,Emily Melissa	Manager	United States	8/13/2024	US State and Local Tax	Internal call to walk through state workpaper review process. EY Attendees: E. Hall, M. Cockerham	0.10	551.00	55.10
Wickramasinghe,Madhanga	Senior	United States	8/13/2024	US State and Local Tax	Internal discussion of tax technical matter on Colorado combined return. EY Attendees: E. Hall, M. Wickramasinghe	0.10	415.00	41.50
Hall,Emily Melissa	Manager	United States	8/13/2024	US State and Local Tax	Internal discussion of tax technical matter on Colorado combined return. EY Attendees: E. Hall, M. Wickramasinghe	0.10	551.00	55.10
Hall,Emily Melissa	Manager	United States	8/13/2024	US State and Local Tax	Walk through of review comments for FTX separate company returns. EY Attendees: E. Hall, T. Zandstra	0.20	551.00	110.20
Hall,Emily Melissa	Manager	United States	8/13/2024	US State and Local Tax	Discussion regarding process of updating schedule in Kansas super-combined return in OneSource Tax Software. EY Attendees: E. Hall, J. Edwards	0.40	551.00	220.40
Zandstra,Thomas	Senior	United States	8/13/2024	US State and Local Tax	Walk through of review comments for FTX separate company returns. EY Attendees: E. Hall, T. Zandstra	0.20	415.00	83.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall,Emily Melissa	Manager	United States	8/13/2024	US State and Local Tax	Internal call to discuss tax technical matter on state returns. EY Attendees: E. Hall, W. Bieganski	0.20	551.00	110.20
Edwards,Jessica	Senior Manager	United States	8/13/2024	US State and Local Tax	Discussion regarding process of updating schedule in Kansas super-combined return in OneSource Tax Software. EY Attendees: E. Hall, J. Edwards	0.40	683.00	273.20
Bieganski,Walter	Client Serving Contractor WB	United States	8/13/2024	US State and Local Tax	Internal call to discuss tax technical matter on state returns. EY Attendees: E. Hall, W. Bieganski	0.20	200.00	40.00
O'Reilly,Logan	Senior	United States	8/13/2024	Transfer Pricing	Internal meeting to discuss tax technical question concerning Rhode Island super-combined return. EY Attendees: E. Hall, L. O'Reilly	0.10	415.00	41.50
Hall,Emily Melissa	Manager	United States	8/13/2024	US State and Local Tax	Internal meeting to discuss tax technical question concerning Rhode Island super-combined return. EY Attendees: E. Hall, L. O'Reilly	0.10	551.00	55.10
Neziroski,David	Consultant	United States	8/13/2024	Fee/Employment Applications	Meeting to review FTX 2nd Interim Response EY Attendees: H. Choudary, C. Tong, D. Neziroski	0.50	445.00	222.50
Tong,Chia-Hui	Senior Manager	United States	8/13/2024	Project Management Office Transition	Meeting to review FTX 2nd Interim Response EY Attendees: H. Choudary, C. Tong, D. Neziroski	0.50	683.00	341.50
Tong,Chia-Hui	Senior Manager	United States	8/13/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Tong, D. Neziroski	0.20	683.00	136.60
Choudary,Hira	Senior	United States	8/13/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Tong, D. Neziroski	0.20	415.00	83.00
Ossanlou,Nina Shehrezade	Manager	United States	8/13/2024	Non US Tax	8/16/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	551.00	275.50
Shea JR,Thomas M	Partner/Principal	United States	8/13/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss latest progress of deliverables, debrief of open items from walk-through, and update on next steps EY Attendees: C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS).	0.20	866.00	173.20
Choudary,Hira	Senior	United States	8/13/2024	Project Management Office Transition	Meeting to review FTX 2nd Interim Response EY Attendees: H. Choudary, C. Tong, D. Neziroski	0.50	415.00	207.50
Hammon,David Lane	Senior Manager	United States	8/13/2024	Non US Tax	8/16/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	683.00	341.50
MacLean,Corrie	Senior	United States	8/13/2024	Non US Tax	8/16/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	415.00	207.50
Edwards,Jessica	Senior Manager	United States	8/13/2024	US State and Local Tax	Status call to discuss state return preparation progress for August 15, 2024 deadline. EY Attendees: E. Hall, W. Bieganski, S. Perales, M. Wickramasinghe, K. Butler, J. Edwards, E. Molnar, E. Zheng, E. Yang, M. Musano, T. Zandstra	0.50	683.00	341.50
Butler,Kelsie	Manager	United States	8/13/2024	US State and Local Tax	Status call to discuss state return preparation progress for August 15, 2024 deadline. EY Attendees: E. Hall, W. Bieganski, S. Perales, M. Wickramasinghe, K. Butler, J. Edwards, E. Molnar, E. Zheng, E. Yang, M. Musano, T. Zandstra	0.50	551.00	275.50
Zheng,Eva	Manager	United States	8/13/2024	US State and Local Tax	Status call to discuss state return preparation progress for August 15, 2024 deadline. EY Attendees: E. Hall, W. Bieganski, S. Perales, M. Wickramasinghe, K. Butler, J. Edwards, E. Molnar, E. Zheng, E. Yang, M. Musano, T. Zandstra	0.50	551.00	275.50
Molnar,Evgeniya	Senior	United States	8/13/2024	US State and Local Tax	Status call to discuss state return preparation progress for August 15, 2024 deadline. EY Attendees: E. Hall, W. Bieganski, S. Perales, M. Wickramasinghe, K. Butler, J. Edwards, E. Molnar, E. Zheng, E. Yang, M. Musano, T. Zandstra	0.50	415.00	207.50
Wickramasinghe,Madhanga	Senior	United States	8/13/2024	US State and Local Tax	Status call to discuss state return preparation progress for August 15, 2024 deadline. EY Attendees: E. Hall, W. Bieganski, S. Perales, M. Wickramasinghe, K. Butler, J. Edwards, E. Molnar, E. Zheng, E. Yang, M. Musano, T. Zandstra	0.50	415.00	207.50
Hall,Emily Melissa	Manager	United States	8/13/2024	US State and Local Tax	Status call to discuss state return preparation progress for August 15, 2024 deadline. EY Attendees: E. Hall, W. Bieganski, S. Perales, M. Wickramasinghe, K. Butler, J. Edwards, E. Molnar, E. Zheng, E. Yang, M. Musano, T. Zandstra	0.50	551.00	275.50
Neziroski,David	Consultant	United States	8/13/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Tong, D. Neziroski	0.20	445.00	89.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Perales,Stephanic	Senior	United States	8/13/2024	US State and Local Tax	Status call to discuss state return preparation progress for August 15, 2024 deadline. EY Attendees: E. Hall, W. Bieganski, S. Perales, M. Wickramasinghe, K. Butler, J. Edwards, E. Molnar, E. Zheng, E. Yang, M. Musano, T. Zandstra	0.50	415.00	207.50
Bieganski,Walter	Client Serving Contractor WB	United States	8/13/2024	US State and Local Tax	Status call to discuss state return preparation progress for August 15, 2024 deadline. EY Attendees: E. Hall, W. Bieganski, S. Perales, M. Wickramasinghe, K. Butler, J. Edwards, E. Molnar, E. Zheng, E. Yang, M. Musano, T. Zandstra	0.50	200.00	100.00
Suzuki,Jason	Senior Manager	Japan	8/13/2024	Non US Tax	Quoine PTE - Weekly Check-in Call with Sullivan & Cromwell EY Attendees: J. Suzuki Other Attendees: B. Spitz (FTX), J. Masters (PTE), S. Li (A&M), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), E. Simpson (sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.40	683.00	273.20
Sakaguchi,Masato	Senior	Japan	8/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Quoine PTE all hands weekly meeting on 13 Aug 2024 EY Attendees: M. Sakaguchi Other Attendees: B. Spitz (FTX), J. Masters (PTE), J. Gunn (PTE), R. Kita (PTE), K. Le (PTE), H. Nguyen (PTE), N. Vu (PTE),	0.60	415.00	249.00
Berman,Jake	Senior Manager	United States	8/13/2024	US Income Tax	Walkthrough meetings to explain taxable income positions for 10.31.23 EY Attendees: J. Berman, T. Shea	0.80	683.00	546.40
Tong,Chia-Hui	Senior Manager	United States	8/13/2024	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss latest progress of deliverables, debrief of open items from walk-through, and update on next steps EY Attendees: C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.20	683.00	136.60
Scott,James	Client Serving Contractor JS	United States	8/13/2024	US Income Tax	Tax Income Walkthrough with RLKS and A&M to discuss latest tax calculations EY Attendees: J. Berman, T. Shea, B. Mistler, D. Bailey, J. Scott, L. Lovelace Other Attendees: J. Ray (FTX), M. Cilia (FTX), K. Schultea (FTX), G. Walia (A&M), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), K. Ramanathan (Alvarez & Marsal), S. Coverick (Alvarez & Marsal),	0.60	600.00	360.00
Berman,Jake	Senior Manager	United States	8/13/2024	US Income Tax	Tax Income Walkthrough with RLKS and A&M to discuss latest tax calculations EY Attendees: J. Berman, T. Shea, B. Mistler, D. Bailey, J. Scott, L. Lovelace Other Attendees: J. Ray (FTX), M. Cilia (FTX), K. Schultea (FTX), G. Walia (A&M), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), K. Ramanathan (Alvarez & Marsal), S. Coverick (Alvarez & Marsal),	0.60	683.00	409.80
Shea JR,Thomas M	Partner/Principal	United States	8/13/2024	US Income Tax	Walkthrough meetings to explain taxable income positions for 10.31.23 EY Attendees: J. Berman, T. Shea	0.80	866.00	692.80
Shea JR,Thomas M	Partner/Principal	United States	8/13/2024	US Income Tax	Tax Income Walkthrough with RLKS and A&M to discuss latest tax calculations EY Attendees: J. Berman, T. Shea, B. Mistler, D. Bailey, J. Scott, L. Lovelace Other Attendees: J. Ray (FTX), M. Cilia (FTX), K. Schultea (FTX), G. Walia (A&M), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), K. Ramanathan (Alvarez & Marsal), S. Coverick (Alvarez & Marsal),	0.60	866.00	519.60
Mistler,Brian M	Senior Manager	United States	8/13/2024	US Income Tax	Tax Income Walkthrough with RLKS and A&M to discuss latest tax calculations EY Attendees: J. Berman, T. Shea, B. Mistler, D. Bailey, J. Scott, L. Lovelace Other Attendees: J. Ray (FTX), M. Cilia (FTX), K. Schultea (FTX), G. Walia (A&M), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), K. Ramanathan (Alvarez & Marsal), S. Coverick (Alvarez & Marsal),	0.60	683.00	409.80
Scott,James	Client Serving Contractor JS	United States	8/13/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss latest progress of deliverables, debrief of open items from walk-through, and update on next steps EY Attendees: C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.20	600.00	120.00
Berman,Jake	Senior Manager	United States	8/13/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss latest progress of deliverables, debrief of open items from walk-through, and update on next steps EY Attendees: C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.20	683.00	136.60
Lowery,Kristie L	National Partner/Principal	United States	8/13/2024	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss latest progress of deliverables, debrief of open items from walk-through, and update on next steps EY Attendees: C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.20	1,040.00	208.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lovelace, Lauren	Partner/Principal	United States	8/13/2024	US International Tax	Tax Income Walkthrough with RLKS and A&M to discuss latest tax calculations EY Attendees: J. Berman, T. Shea, B. Mistler, D. Bailey, J. Scott, L. Lovelace Other Attendees: J. Ray (FTX), M. Cilia (FTX), K. Schultea (FTX), G. Walia (A&M), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), K. Ramanathan (Alvarez & Marsal), S. Coverick (Alvarez & Marsal),	0.60	866.00	519.60
Lovelace, Lauren	Partner/Principal	United States	8/13/2024	US International Tax	considering issues raised on tax return walkthrough call and whether any foreign information returns are impacted	1.50	866.00	1,299.00
Lovelace, Lauren	Partner/Principal	United States	8/13/2024	US International Tax	reviewing deck in preparation for tax return walkthrough discussion with client	0.80	866.00	692.80
Di Stefano, Giulia	Senior	United States	8/13/2024	Transfer Pricing	Finalized allocation memo	3.30	415.00	1,369.50
Bailey, Doug	Partner/Principal	United States	8/13/2024	Tax Advisory	Tax Income Walkthrough with RLKS and A&M to discuss latest tax calculations EY Attendees: J. Berman, T. Shea, B. Mistler, D. Bailey, J. Scott, L. Lovelace Other Attendees: J. Ray (FTX), M. Cilia (FTX), K. Schultea (FTX), G. Walia (A&M), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), K. Ramanathan (Alvarez & Marsal), S. Coverick (Alvarez & Marsal),	0.60	866.00	519.60
Hammon, David Lane	Senior Manager	United States	8/13/2024	Non US Tax	Correspondences regarding the setup of the primary user required to submit the CbCR notifications for the FTX Bahamas entities.	0.50	683.00	341.50
Hammon, David Lane	Senior Manager	United States	8/13/2024	Non US Tax	Correspondences regarding the status of the historical annual returns for Quoine Singapore.	0.40	683.00	273.20
Hammon, David Lane	Senior Manager	United States	8/13/2024	Non US Tax	Review of inventory of outstanding filings for the FTX Seychelles entities that will need to be addressed by ACM.	0.70	683.00	478.10
Hammon, David Lane	Senior Manager	United States	8/13/2024	Non US Tax	Correspondences regarding the status of tax filings for the FTX foreign entities to be included in the monthly stakeholder reporting package to be shared with FTX's CFO.	0.80	683.00	546.40
Bailey, Doug	Partner/Principal	United States	8/13/2024	Tax Advisory	Review of CFTC document and its impact	3.70	866.00	3,204.20
Bailey, Doug	Partner/Principal	United States	8/13/2024	Tax Advisory	Further analyses of tax treatment of expected CFTC impact	3.50	866.00	3,031.00
Bailey, Doug	Partner/Principal	United States	8/13/2024	Tax Advisory	Analyze tax treatment of previous 2022 tax items	1.70	866.00	1,472.20
Huang, Ricki	Senior	United States	8/13/2024	US Income Tax	Saved down returns for client signatures	3.00	415.00	1,245.00
Huang, Ricki	Senior	United States	8/13/2024	US Income Tax	Consolidate domestic silo return with elim adjustments to be made	3.00	415.00	1,245.00
Huang, Ricki	Senior	United States	8/13/2024	US Income Tax	Fixed the tax software error with consolidation	3.00	415.00	1,245.00
Huang, Ricki	Senior	United States	8/13/2024	US Income Tax	Consolidate international silo return with elim adjustments to be made	3.00	415.00	1,245.00
Ortiz, Daniella	Senior	United States	8/13/2024	US International Tax	Tax return final updates	2.00	415.00	830.00
Yang, Rachel Sim	Senior Manager	United States	8/13/2024	US International Tax	XML review for Form 5471 for Silo A	2.20	683.00	1,502.60
Yang, Rachel Sim	Senior Manager	United States	8/13/2024	US International Tax	XML review for Form 8858 for Silo A	1.80	683.00	1,229.40
Yang, Rachel Sim	Senior Manager	United States	8/13/2024	US International Tax	XML review for Form 5471 for Silo F	3.00	683.00	2,049.00
Yang, Rachel Sim	Senior Manager	United States	8/13/2024	US International Tax	XML review for Form 5471 for Silo F - continued	1.00	683.00	683.00
Braun, Avi	Staff	United States	8/13/2024	US International Tax	FTX International Tax Compliance entity updating and diagnostic clearing	3.90	236.00	920.40
Braun, Avi	Staff	United States	8/13/2024	US International Tax	FTX International Tax Compliance - removing and qualifying entities	3.90	236.00	920.40
Braun, Avi	Staff	United States	8/13/2024	US International Tax	FTX International Tax Compliance entity diagnostic clearing	0.20	236.00	47.20
S. Figueroa, Carolina	Senior	United States	8/13/2024	Transfer Pricing	Draft missing items on Master File	3.90	415.00	1,618.50
S. Figueroa, Carolina	Senior	United States	8/13/2024	Transfer Pricing	Coordination for missing information for Master File	1.00	415.00	415.00
Zhu, Philip	Senior	United States	8/13/2024	US International Tax	Walkthrough staff updated the tax forms diagnosis.	1.00	415.00	415.00
Ossanolou, Nina Shehrezade	Manager	United States	8/13/2024	Non US Tax	Looking into Grant Thornton deliverables for Vietnam and updating our tax portal accordingly	0.40	551.00	220.40
Ossanolou, Nina Shehrezade	Manager	United States	8/13/2024	Non US Tax	Following up with Mary in regards to the corporate secretarial obligations for Seychelles	0.40	551.00	220.40
Rumford, Neil	Partner/Principal	Gibraltar	8/14/2024	Non US Tax	FTX (Gibraltar) Ltd - responding to request by N Ossanolou of EY US and forwarding balance sheet as at 31 Dec 2023 for signature by M Cilia, so that the company's tax filing may be completed in order to help to ensure tax compliance by the company in the interests of the Estate	0.20	866.00	173.20
Asim, Malik Umer	Senior	United States	8/14/2024	ACR Bookkeeping/ACR Statutory Reporting	Update and complete the FTX ACR deliverable weekly Status report as of 14th August	1.00	415.00	415.00
Vasic, Dajana	Staff	Switzerland/Lichtenstein	8/14/2024	Non US Tax	FTX Europe / Securities dealer / view feedback from Markus Koch regarding letter to the Swiss federal tax administration regarding change of the actual starting date and deregistration Securities dealer and adjustment of the letter as well as preparation of an in official English translation for client	1.30	236.00	306.80

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Koch,Markus	Managing Director	Switzerland/Lichtenstein	8/14/2024	Non US Tax	FTX Europe / Securities dealer / review letter to the Swiss federal tax administration regarding change of the actual starting date and deregistration Securities dealer and review of in official English translation and e-mail	1.50	814.00	1,221.00
Buduguntae,Shashanka	Partner/Principal	India	8/14/2024	Non US Tax	Review of mail on the date of transfer to be considered for the distribution of Quoine India shares from an India tax perspective	0.10	866.00	86.60
Madrasi,Hussain	Senior Manager	India	8/14/2024	Non US Tax	Drafting mail on the date of transfer to be considered for the distribution of Quoine India shares from an India tax perspective incorporating comments provided in executive review.	0.20	683.00	136.60
Bieganski,Walter	Client Serving Contractor WB	United States	8/14/2024	US State and Local Tax	Review of batch 1 of separate company state tax returns.	3.00	200.00	600.00
Bieganski,Walter	Client Serving Contractor WB	United States	8/14/2024	US State and Local Tax	Continue reviewing of batch 1 of separate company state tax return.	3.00	200.00	600.00
Butler,Kelsie	Manager	United States	8/14/2024	US State and Local Tax	Qualifying Idaho return for FTX entity as part of the electronic filing process.	0.50	551.00	275.50
Butler,Kelsie	Manager	United States	8/14/2024	US State and Local Tax	Complete revisions to Idaho unitary return for FTX entity based on senior manager's review comments.	2.00	551.00	1,102.00
Dulceak,Crystal	Manager	United States	8/14/2024	US State and Local Tax	Second level review of August annual report batch 2.	0.50	551.00	275.50
Edwards,Jessica	Senior Manager	United States	8/14/2024	US State and Local Tax	Second level review of updated super-combined Colorado return for FTX entities.	0.10	683.00	68.30
Edwards,Jessica	Senior Manager	United States	8/14/2024	US State and Local Tax	Second level review of West Virginia super-combined return for FTX entities.	0.70	683.00	478.10
Edwards,Jessica	Senior Manager	United States	8/14/2024	US State and Local Tax	Second level review of separate company Georgia return for FTX entity	0.10	683.00	68.30
Edwards,Jessica	Senior Manager	United States	8/14/2024	US State and Local Tax	Second level review of separate company Missouri return for FTX entity	0.10	683.00	68.30
Edwards,Jessica	Senior Manager	United States	8/14/2024	US State and Local Tax	Second level review of separate company Mississippi return for FTX entity	0.20	683.00	136.60
Edwards,Jessica	Senior Manager	United States	8/14/2024	US State and Local Tax	Second level review of separate company South Carolina return for FTX entity	0.20	683.00	136.60
Edwards,Jessica	Senior Manager	United States	8/14/2024	US State and Local Tax	Second level review of separate company Delaware return for FTX entity.	0.40	683.00	273.20
Edwards,Jessica	Senior Manager	United States	8/14/2024	US State and Local Tax	Initial second level review of Idaho super-combined return for FTX entities	0.80	683.00	546.40
Hall,Emily Melissa	Manager	United States	8/14/2024	US State and Local Tax	Draft bankruptcy prompt determination statement for all 8/15 returns.	3.60	551.00	1,983.60
Hall,Emily Melissa	Manager	United States	8/14/2024	US State and Local Tax	Draft California limited liability company return in OneSource Income Tax software.	1.40	551.00	771.40
Hall,Emily Melissa	Manager	United States	8/14/2024	US State and Local Tax	Prepare list of open items to ask M. Cilia (FTX) pertaining to California limited liability company return	0.90	551.00	495.90
Hall,Emily Melissa	Manager	United States	8/14/2024	US State and Local Tax	Review Alabama Privilege Tax separate company returns for various FTX entities.	0.60	551.00	330.60
Hall,Emily Melissa	Manager	United States	8/14/2024	US State and Local Tax	Review Mississippi separate company returns for FTX entities	0.90	551.00	495.90
Hall,Emily Melissa	Manager	United States	8/14/2024	US State and Local Tax	Review Delaware separate company return for FTX entity	0.60	551.00	330.60
Hall,Emily Melissa	Manager	United States	8/14/2024	US State and Local Tax	Review Missouri separate company return for FTX entity.	0.60	551.00	330.60
Hall,Emily Melissa	Manager	United States	8/14/2024	US State and Local Tax	Review North Carolina returns for various FTX entities	1.40	551.00	771.40
Huang,Vanesa	Senior	United States	8/14/2024	US State and Local Tax	Send August Annual Report to E.Hall (EY) for final review.	0.20	415.00	83.00
Keiper,Brian	Staff	United States	8/14/2024	US State and Local Tax	Prepare initial XMLs for unitary returns and separate company returns from OneSource Income Tax software.	1.50	236.00	354.00
Molnar,Evgeniya	Senior	United States	8/14/2024	US State and Local Tax	Clear manager's comments on separate returns and requalify for e-filing in One Source Income Tax software.	2.60	415.00	1,079.00
Molnar,Evgeniya	Senior	United States	8/14/2024	US State and Local Tax	Clear e-filing diagnostics errors in OneSource Income Tax software for unitary returns prepared by other team members.	1.30	415.00	539.50
Musano,Matthew Albert	Senior Manager	United States	8/14/2024	US State and Local Tax	Review of state return workpapers for Rhode Island and Utah unitary returns.	2.50	683.00	1,707.50
Musano,Matthew Albert	Senior Manager	United States	8/14/2024	US State and Local Tax	Review of state return workpapers for Colorado and Idaho unitary returns.	2.60	683.00	1,775.80
Musano,Matthew Albert	Senior Manager	United States	8/14/2024	US State and Local Tax	Research into apportionment positions for unitary returns.	2.80	683.00	1,912.40
Musano,Matthew Albert	Senior Manager	United States	8/14/2024	US State and Local Tax	Review of federal workpapers to identify potential state tax issues.	2.90	683.00	1,980.70
Perales,Stephanie	Senior	United States	8/14/2024	US State and Local Tax	Revise Utah unitary return to address reviewer comments.	0.80	415.00	332.00
Perales,Stephanie	Senior	United States	8/14/2024	US State and Local Tax	Revise Delaware separate company return to address reviewer comments.	0.60	415.00	249.00
Perales,Stephanie	Senior	United States	8/14/2024	US State and Local Tax	Revise Georgia separate company return to address reviewer comments.	0.70	415.00	290.50
Perales,Stephanie	Senior	United States	8/14/2024	US State and Local Tax	Revise Mississippi separate company return to address reviewer comments.	0.90	415.00	373.50
Perales,Stephanie	Senior	United States	8/14/2024	US State and Local Tax	Revise Missouri separate company return to address reviewer comments.	0.70	415.00	290.50
Van Scoyk,Aeron	Manager	United States	8/14/2024	US State and Local Tax	Continued research of California bankruptcy provisions re: definition of sales for nexus purposes.	1.70	551.00	936.70
Van Scoyk,Aeron	Manager	United States	8/14/2024	US State and Local Tax	Review of California case law re: business vs. non-business income (Jim Beam vs. Franchise Tax Board)	1.20	551.00	661.20
Van Scoyk,Aeron	Manager	United States	8/14/2024	US State and Local Tax	Drafting California nexus analysis	1.70	551.00	936.70
Wickramasinghe,Madhanga	Senior	United States	8/14/2024	US State and Local Tax	Revise Colorado unitary return to reflect reviewer comments.	1.90	415.00	788.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Wickramasinghe,Madhanga	Senior	United States	8/14/2024	US State and Local Tax	Revise Utah unitary return to reflect reviewer comments.	2.60	415.00	1,079.00
Yang,Ella	Senior	United States	8/14/2024	US State and Local Tax	Drafting Georgia separate return in OneSource tax preparation Software.	1.20	415.00	498.00
Zandstra,Thomas	Senior	United States	8/14/2024	US State and Local Tax	Provide review comments for Alabama income tax separate company return for FTX entity.	1.10	415.00	456.50
Zandstra,Thomas	Senior	United States	8/14/2024	US State and Local Tax	Provide review comments for North Carolina separate company return for FTX entity.	1.30	415.00	539.50
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Review & revise Rhode Island unitary return and provide comments to preparer.	1.70	551.00	936.70
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Research on Rhode Island filing issue and provide instruction to team member.	0.90	551.00	495.90
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Review Utah unitary return & provide comments to preparer	1.80	551.00	991.80
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Provide update to M. Cilia (FTX) concerning electronic filing status of second extensions.	0.10	551.00	55.10
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Revise state workbooks to properly compute minimum taxes due.	0.30	551.00	165.30
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Assist M. Wickramasinghe (EY) in addressing certain issues in OneSource Income Tax software for Utah unitary return.	0.70	551.00	385.70
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Review updated UT return and summarize the notes for next level review	0.20	551.00	110.20
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Assist L. O'Reilly (EY) in addressing certain issues in OneSource Income Tax software for Rhode Island unitary return.	1.90	551.00	1,046.90
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Review updated Rhode Island unitary return and provide summary of open items to next level reviewer.	0.40	551.00	220.40
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Review Idaho unitary return and provide comments to preparer.	2.30	551.00	1,267.30
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Assist K. Butler (EY) in addressing certain issues in OneSource Income Tax software for Idaho unitary return.	0.20	551.00	110.20
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Update West Virginia unitary return based on reviewer's comments	0.60	551.00	330.60
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Review Georgia separate company return for FTX entity and provide comments to preparer.	1.20	551.00	661.20
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Review two North Carolina separate company returns and provide comments to preparer.	1.40	551.00	771.40
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Review updated Georgia separate company return and send to next level reviewer.	0.40	551.00	220.40
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Review updated North Carolina separate company returns for FTX entities and send to next level reviewer.	0.20	551.00	110.20
Zheng,Eva	Manager	United States	8/14/2024	US State and Local Tax	Update Idaho return in OneSource Income Tax software based on second level reviewer's comments.	0.80	551.00	440.80
McComber,Donna	National Partner/Principal	United States	8/14/2024	Transfer Pricing	Review compliance documentation	0.90	1,040.00	936.00
Katsnelson,David	Senior Manager	United States	8/14/2024	Transfer Pricing	Review and update tp documentation	1.10	683.00	751.30
O'Reilly,Logan	Senior	United States	8/14/2024	US State and Local Tax	Continue preparing Rhode Island super-combined return.	3.90	415.00	1,618.50
O'Reilly,Logan	Senior	United States	8/14/2024	US State and Local Tax	Review prepared Rhode Island super-combined return in OneSource Income Tax software by comparing to unitary workpaper.	1.20	415.00	498.00
Billings,Phoebe	Manager	United States	8/14/2024	Transfer Pricing	Correspondence with EY British Virgin Islands and Bahamas Team regarding country-by-country reporting questions and notification filings	0.60	551.00	330.60
Billings,Phoebe	Manager	United States	8/14/2024	Transfer Pricing	Additional updates to 2023 country-by-country reporting based on additional information provided by EY compliance and ITS teams	0.80	551.00	440.80
Beauchamp,Drew	Senior	United States	8/14/2024	Transfer Pricing	Analyzing source information for 2023 country-by-country reporting and populating import documents	1.50	415.00	622.50
Beauchamp,Drew	Senior	United States	8/14/2024	Transfer Pricing	Preparing FY23 Form 8975 pdf and xml documents through BAM software.	1.70	415.00	705.50
S. Figueroa,Carolina	Senior	United States	8/14/2024	Transfer Pricing	Finish review for Master file draft and shared it with team	2.00	415.00	830.00
Gorman,Doug	Manager	United States	8/14/2024	Technology	Research and development of additional items to fix issues found with Power BI due to data volumes for PnL reporting to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	8/14/2024	Technology	Test additional code updates to fix issues found with Power BI due to data volumes for PnL reporting to support Profit & Loss calculation of 2023 crypto activity for FTX entity	1.90	551.00	1,046.90
Gorman,Doug	Manager	United States	8/14/2024	Technology	Finalize code updates to fix issues found with Power BI due to data volumes for PnL reporting to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.50	551.00	1,377.50
Porto,Michael	Senior Manager	United States	8/14/2024	Technology	Finalization of FIFO Audit Log.	1.50	683.00	1,024.50
Suzuki,Jason	Senior Manager	Japan	8/14/2024	Non US Tax	Respond to query from Singapore tax authority related to 2017/2018	2.30	683.00	1,570.90
Suzuki,Jason	Senior Manager	Japan	8/14/2024	Non US Tax	Gather necessary historical tax filing information of Quoine India from government portals back to 2018 for income tax	2.70	683.00	1,844.10

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sakaguchi,Masato	Senior	Japan	8/14/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Check July 2024 monthly closing of Quoine India	2.80	415.00	1,162.00
Sakaguchi,Masato	Senior	Japan	8/14/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Upload July 2024 monthly closing of Quoine India to share drive "BOX"	0.50	415.00	207.50
Sakaguchi,Masato	Senior	Japan	8/14/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Draft email and send about how to pay invoices to Quoine India from accounting firm	0.90	415.00	373.50
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/14/2024	Payroll Tax	Adjustments based on EY Comp and Benefits Partner Review to tax disclosure statement and Kroll Q&A document for employee claims.	2.70	683.00	1,844.10
Lowery,Kristie L	National Partner/Principal	United States	8/14/2024	Payroll Tax	Review of revised summary for employee claims compensatory period when being transferred to liquidating trust prepared with research from Compensation and Benefits partner Rachel Walker	2.30	1,040.00	2,392.00
Tong,Chia-Hui	Senior Manager	United States	8/14/2024	Project Management Office Transition	Review open items in work tracker and update status to reflect latest updates	1.60	683.00	1,092.80
McPhee,Tiffany	Manager	BBC Region	8/14/2024	Non US Tax	Scheduling with registered agent re economic substance filings	0.50	551.00	275.50
Watkins,Michael	Managing Director	United States	8/14/2024	Non US Tax	Reviewing the scope of our assistance in supporting a tax audit in Switzerland.	0.30	814.00	244.20
Ossanolou,Nina Shehrezade	Manager	United States	8/14/2024	Non US Tax	Discussing procedure in regards to the primary user setup for CbCr notification for BVI	0.80	551.00	440.80
Ossanolou,Nina Shehrezade	Manager	United States	8/14/2024	Non US Tax	Following up with ACR team and local Switzerland on deliverables statuses for August SRP and finalizing the report for final review	1.30	551.00	716.30
Ossanolou,Nina Shehrezade	Manager	United States	8/14/2024	Non US Tax	Review of PE requirements in HK for finalizing the Seychelles Rep. letters	0.60	551.00	330.60
MacLean,Corrie	Senior	United States	8/14/2024	Non US Tax	Review and update US workstreams August stakeholder reporting package updates and convert to the working database format	3.20	415.00	1,328.00
Berman,Jake	Senior Manager	United States	8/14/2024	US Income Tax	Reviewing final changes to digital tax asset calculation for 12.31.23	1.70	683.00	1,161.10
Berman,Jake	Senior Manager	United States	8/14/2024	US Income Tax	Reviewing tax return consolidation workpapers for 10.31.23	2.30	683.00	1,570.90
Berman,Jake	Senior Manager	United States	8/14/2024	US Income Tax	Reviewing finalized updates to tax return presentation for 10.31.23	2.90	683.00	1,980.70
Berman,Jake	Senior Manager	United States	8/14/2024	US Income Tax	Reviewing XMLs for efilng of federal tax returns	2.70	683.00	1,844.10
Berman,Jake	Senior Manager	United States	8/14/2024	US Income Tax	Reviewing AICPA Checklists for federal tax returns	1.00	683.00	683.00
Scott,James	Client Serving Contractor JS	United States	8/14/2024	US Income Tax	Form 1120 review for tax year ending 10/31/24 and related disclosures	0.90	600.00	540.00
Ashkar,Tayer	Senior Manager	United States	8/14/2024	US Income Tax	Update to workpaper calculations related to tax matter analysis for 2023.	3.30	683.00	2,253.90
Mistler,Brian M	Senior Manager	United States	8/14/2024	US Income Tax	Drafting of request for prompt determination	3.40	683.00	2,322.20
Mistler,Brian M	Senior Manager	United States	8/14/2024	US Income Tax	Preparing requests for prompt determination for all taxable entities	3.10	683.00	2,117.30
Mistler,Brian M	Senior Manager	United States	8/14/2024	US Income Tax	Research re: 505 filings	1.60	683.00	1,092.80
Shea JR,Thomas M	Partner/Principal	United States	8/14/2024	US Income Tax	Detailed review of Paper Bird Inc. & Subs Consolidated Federal income tax return, supporting workpapers	2.30	866.00	1,991.80
Shea JR,Thomas M	Partner/Principal	United States	8/14/2024	US Income Tax	Detailed review of Alameda Research LLC Federal income tax return, supporting workpapers	2.60	866.00	2,251.60
Chen,Zhu En	Staff	United States	8/14/2024	US International Tax	Converting and uploading compliance statements to OIT	2.30	236.00	542.80
Chen,Zhu En	Staff	United States	8/14/2024	US International Tax	Updating Org chart attachments for FTX entities	3.90	236.00	920.40
Cushman,Sam	Manager	United States	8/14/2024	US International Tax	Crypto gain allocation updates	1.80	551.00	991.80
Cushman,Sam	Manager	United States	8/14/2024	US International Tax	Continue review of 8621s	2.20	551.00	1,212.20
Cushman,Sam	Manager	United States	8/14/2024	US International Tax	Final form review	2.30	551.00	1,267.30
Cushman,Sam	Manager	United States	8/14/2024	US International Tax	Final form review for all forms	2.90	551.00	1,597.90
He,Ileana	Senior	United States	8/14/2024	US International Tax	Clear diagnostics or ftx entities	2.00	415.00	830.00
He,Ileana	Senior	United States	8/14/2024	US International Tax	Clear diagnostics or FTX Japan KK + OITcustomer converse	2.00	415.00	830.00
He,Ileana	Senior	United States	8/14/2024	US International Tax	Generate xit for alame	2.00	415.00	830.00
He,Ileana	Senior	United States	8/14/2024	US International Tax	Generate xit for paperbird	2.00	415.00	830.00
Karan,Anna Suncheuri	Senior	United States	8/14/2024	US Income Tax	Helping the international team clean the 5471 part of the paperbird return	3.50	415.00	1,452.50
Lammey,Caitlin	Senior	United States	8/14/2024	US International Tax	Final xml reviews for all entities	1.20	415.00	498.00
Lammey,Caitlin	Senior	United States	8/14/2024	US International Tax	Repeat e-file xml reconciliation after updates for all entities	3.40	415.00	1,411.00
Liu,Ke	Senior	United States	8/14/2024	US International Tax	Connect with Anna and other team members regarding setting up dummy binder for ARLLC	0.50	415.00	207.50
Liu,Ke	Senior	United States	8/14/2024	US International Tax	FXT entity topcon consolidation for Paradigm 8865 and CTWM entities	0.60	415.00	249.00
Liu,Ke	Senior	United States	8/14/2024	US International Tax	Check in with OIT support and team about the locator issue for Technology services Bahamas limited	0.80	415.00	332.00
Liu,Ke	Senior	United States	8/14/2024	US International Tax	Update information in Topcon binder for ARLLC and clear consolidation diagnostics to get XML	0.80	415.00	332.00
Liu,Ke	Senior	United States	8/14/2024	US International Tax	Research XML differences for 7 FTX entities(PBG) and re-validate and re-generate XML	0.90	415.00	373.50
Liu,Ke	Senior	United States	8/14/2024	US International Tax	Research XML differences for CTWM/Venture limited/MPC Technologies Pte Ltd and re-validate and re-generate XML	1.30	415.00	539.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Liu,Ke	Senior	United States	8/14/2024	US International Tax	Re-setup a new binder for technology services Bahamas and re-prepare its 5471 form and reprint/Consolidate new binder to the topcon and update the XML	1.80	415.00	747.00
Liu,Ke	Senior	United States	8/14/2024	US International Tax	Connect with Anna and other team members regarding XML/efiling/Topcon member consolidation and other tech issues in OIT	3.30	415.00	1,369.50
Mensah,Josephine	Staff	United States	8/14/2024	US Income Tax	Domestic entities - clearing more e-file diagnostic errors for XMLs for federal return	2.40	236.00	566.40
Mensah,Josephine	Staff	United States	8/14/2024	US Income Tax	Domestic entities - creating more XMLs for federal return	2.60	236.00	613.60
Mensah,Josephine	Staff	United States	8/14/2024	US International Tax	Clearing e-file diagnostics for XMLs for international returns	3.00	236.00	708.00
Mok,Wan Ling	Staff	United States	8/14/2024	US International Tax	Repackaged F8621s	1.10	236.00	259.60
Mok,Wan Ling	Staff	United States	8/14/2024	US International Tax	Helped with checking and updating F8621s	2.80	236.00	660.80
Yang,Ming	Senior	United States	8/14/2024	US International Tax	Clear XML diagnostics and get the FTX returns ready for e-filing	2.00	415.00	830.00
Zhuo,Melody	Senior	United States	8/14/2024	US International Tax	FTX international tax compliance - client email communication	3.00	415.00	1,245.00
Zhuo,Melody	Senior	United States	8/14/2024	US International Tax	FTX international tax compliance - foreign entities return review	3.00	415.00	1,245.00
Zhuo,Melody	Senior	United States	8/14/2024	US International Tax	FTX international tax compliance - e-filing process	3.70	415.00	1,535.50
Scott,James	Client Serving Contractor JS	United States	8/14/2024	US Income Tax	8/14/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou	0.30	600.00	180.00
Ossanolou,Nina Shehrezade	Manager	United States	8/14/2024	Non US Tax	8/14/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou	0.30	551.00	165.30
Zhuo,Melody	Senior	United States	8/14/2024	US International Tax	8/14/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou	0.30	415.00	124.50
Bost,Anne	Managing Director	United States	8/14/2024	Transfer Pricing	8/14/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou	0.30	814.00	244.20
MacLean,Corrie	Senior	United States	8/14/2024	Non US Tax	8/14/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou	0.30	415.00	124.50
Hammon,David Lane	Senior Manager	United States	8/14/2024	Non US Tax	8/14/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou	0.30	683.00	204.90
Katsnelson,David	Senior Manager	United States	8/14/2024	Transfer Pricing	8/14/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou	0.30	683.00	204.90
MacLean,Corrie	Senior	United States	8/14/2024	Non US Tax	Meeting with EY, FTX, A&M, and S&C to discuss the FTX customer data and next steps for Canada. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Leon, N. Ossanolou, S. Mehta, T. Nasir Other Attendees: P. Lee (FTX), S. Clark (S&C), G. Walia (A&M), S. Darby (S&C), D. Johnston (A&M), B. Gluckstein (S&C),	0.50	415.00	207.50
Suzuki,Jason	Senior Manager	Japan	8/14/2024	Non US Tax	Conference call with EY India to download necessary tax filing information from government portals for monthly reporting, tax preparation EY Attendees: J. Suzuki, A. Chachan	0.90	683.00	614.70
Nasir,Tariq	Partner/Principal	Canada	8/14/2024	Value Added Tax	Meeting with EY, FTX, A&M, and S&C to discuss the FTX customer data and next steps for Canada. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Leon, N. Ossanolou, S. Mehta, T. Nasir Other Attendees: P. Lee (FTX), S. Clark (S&C), G. Walia (A&M), S. Darby (S&C), D. Johnston (A&M), B. Gluckstein (S&C),	0.50	866.00	433.00
Suzuki,Jason	Senior Manager	Japan	8/14/2024	Non US Tax	bF weekly check-in Call bitFlyer with Sullivan & Cromwell EY Attendees: J. Suzuki Other Attendees: K. Takahashi (FTX), B. Spitz (FTX), J. Masters (PTE), S. Li (A&M), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), M. Miyazaki (BF), R. Sasaki (BF), E. Simpson (sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Chachan,Aparajita	Senior	India	8/14/2024	Non US Tax	Conference call with EY India to download necessary tax filing information from government portals for monthly reporting, tax preparation EY Attendees: J. Suzuki, A. Chachan	0.90	415.00	373.50
Mehta,Saurabh	Manager	Canada	8/14/2024	Value Added Tax	Meeting with EY, FTX, A&M, and S&C to discuss the FTX customer data and next steps for Canada. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Leon, N. Ossanolou, S. Mehta, T. Nasir Other Attendees: P. Lee (FTX), S. Clark (S&C), G. Walia (A&M), S. Darby (S&C), D. Johnston (A&M), B. Gluckstein (S&C),	0.50	551.00	275.50
Scott,James	Client Serving Contractor JS	United States	8/14/2024	US Income Tax	Meeting with EY, FTX, A&M, and S&C to discuss the FTX customer data and next steps for Canada. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Leon, N. Ossanolou, S. Mehta, T. Nasir Other Attendees: P. Lee (FTX), S. Clark (S&C), G. Walia (A&M), S. Darby (S&C), D. Johnston (A&M), B. Gluckstein (S&C),	0.50	600.00	300.00
Hammon,David Lane	Senior Manager	United States	8/14/2024	Non US Tax	Meeting with EY, FTX, A&M, and S&C to discuss the FTX customer data and next steps for Canada. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Leon, N. Ossanolou, S. Mehta, T. Nasir Other Attendees: P. Lee (FTX), S. Clark (S&C), G. Walia (A&M), S. Darby (S&C), D. Johnston (A&M), B. Gluckstein (S&C),	0.50	683.00	341.50
Ossanolou,Nina Shehrezade	Manager	United States	8/14/2024	Non US Tax	Meeting with EY, FTX, A&M, and S&C to discuss the FTX customer data and next steps for Canada. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Leon, N. Ossanolou, S. Mehta, T. Nasir Other Attendees: P. Lee (FTX), S. Clark (S&C), G. Walia (A&M), S. Darby (S&C), D. Johnston (A&M), B. Gluckstein (S&C),	0.50	551.00	275.50
Gil Diez de Leon,Marta	Senior Manager	United States	8/14/2024	Value Added Tax	Meeting with EY, FTX, A&M, and S&C to discuss the FTX customer data and next steps for Canada. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Leon, N. Ossanolou, S. Mehta, T. Nasir Other Attendees: P. Lee (FTX), S. Clark (S&C), G. Walia (A&M), S. Darby (S&C), D. Johnston (A&M), B. Gluckstein (S&C),	0.50	683.00	341.50
Fitzgerald,Kaitlin Rose	Senior	United States	8/14/2024	Payroll Tax	Meeting with K. Schultea (FTX) and EY on the liquidating trust impacts to the employee claims. EY Attendees: K. Wrenn, K. Lowery, K. Fitzgerald Other Attendees: K. Schultea (FTX),	0.40	415.00	166.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/14/2024	Payroll Tax	Discussions on modifications with the tax disclosure statement on employee claims. EY Attendees: K. Wrenn, R. Walker	0.50	683.00	341.50
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/14/2024	Payroll Tax	Meeting with K. Schultea (FTX) and EY on the liquidating trust impacts to the employee claims. EY Attendees: K. Wrenn, K. Lowery, K. Fitzgerald Other Attendees: K. Schultea (FTX),	0.40	683.00	273.20
Lowery,Kristie L	National Partner/Principal	United States	8/14/2024	Payroll Tax	Meeting with K. Schultea (FTX) and EY on the liquidating trust impacts to the employee claims. EY Attendees: K. Wrenn, K. Lowery, K. Fitzgerald Other Attendees: K. Schultea (FTX),	0.40	1,040.00	416.00
Katsnelson,David	Senior Manager	United States	8/14/2024	Transfer Pricing	Call to discuss 2022 CbcR EY Attendees: D. Katsnelson, D. McComber, G. Stefano, P. Billings	0.40	683.00	273.20
McComber,Donna	National Partner/Principal	United States	8/14/2024	Transfer Pricing	Call to discuss 2022 CbcR EY Attendees: D. Katsnelson, D. McComber, G. Stefano, P. Billings	0.40	1,040.00	416.00
Katsnelson,David	Senior Manager	United States	8/14/2024	Transfer Pricing	Call to discuss Master File EY Attendees: D. Katsnelson, G. Stefano	0.20	683.00	136.60
Billings,Phoebe	Manager	United States	8/14/2024	Transfer Pricing	Call to discuss 2022 CbcR EY Attendees: D. Katsnelson, D. McComber, G. Stefano, P. Billings	0.40	551.00	220.40
Walker,Rachael Leigh Braswell	Partner/Principal	United States	8/14/2024	Payroll Tax	Discussions on modifications with the tax disclosure statement on employee claims. EY Attendees: K. Wrenn, R. Walker	0.50	866.00	433.00
S. Figueroa,Carolina	Senior	United States	8/14/2024	Transfer Pricing	Call to discuss updating 2022 Master File EY Attendees: D. Katsnelson, C. Figueroa, G. Stefano	0.50	415.00	207.50
Katsnelson,David	Senior Manager	United States	8/14/2024	Transfer Pricing	Call to discuss updating 2022 Master File EY Attendees: D. Katsnelson, C. Figueroa, G. Stefano	0.50	683.00	341.50
Di Stefano,Giulia	Senior	United States	8/14/2024	Transfer Pricing	Reviewed transfer pricing documentation	3.40	415.00	1,411.00
Di Stefano,Giulia	Senior	United States	8/14/2024	Transfer Pricing	Reviewed master file	2.10	415.00	871.50
Di Stefano,Giulia	Senior	United States	8/14/2024	Transfer Pricing	8/14/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou	0.30	415.00	124.50
Di Stefano,Giulia	Senior	United States	8/14/2024	Transfer Pricing	Call to discuss 2022 CbcR EY Attendees: D. Katsnelson, D. McComber, G. Stefano, P. Billings	0.40	415.00	166.00
Di Stefano,Giulia	Senior	United States	8/14/2024	Transfer Pricing	Call to discuss Master File EY Attendees: D. Katsnelson, G. Stefano	0.20	415.00	83.00
Di Stefano,Giulia	Senior	United States	8/14/2024	Transfer Pricing	Call to discuss updating 2022 Master File EY Attendees: D. Katsnelson, C. Figueroa, G. Stefano	0.50	415.00	207.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Senior Manager	United States	8/14/2024	Non US Tax	Correspondences regarding the status of the FY23 tax provision for FTX Europe AG.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/14/2024	Non US Tax	Correspondences regarding clarifications needed to complete the CbCR notifications for the FTX Bahamas entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/14/2024	Non US Tax	Correspondences concerning the need to appoint a new director for FTX (Gibraltar) Limited in order to be able to sign/file the FY22/FY23 abridged balance sheets.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	8/14/2024	Non US Tax	Correspondences regarding the status of the tax ruling for FTX Europe AG.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	8/14/2024	Non US Tax	Correspondences concerning next steps for addressing the 2017 GST return for Quoine Singapore.	0.60	683.00	409.80
Bailey,Doug	Partner/Principal	United States	8/14/2024	Tax Advisory	Analysis of tax treatment of interests	3.80	866.00	3,290.80
Bailey,Doug	Partner/Principal	United States	8/14/2024	Tax Advisory	Finalization of 10/31/23 federal tax returns	3.50	866.00	3,031.00
Huang,Ricki	Senior	United States	8/14/2024	US Income Tax	Help creating all international binde under consolidated parent holding international entities	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/14/2024	US Income Tax	Genera xml for batch 2 returns for review	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/14/2024	US Income Tax	Solve the missing international entities problem in xml for international consolidated parent return	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/14/2024	US Income Tax	Clear diagnostics in the system in order to validate consolidated returns in tax software	2.00	415.00	830.00
Yang,Rachel Sim	Senior Manager	United States	8/14/2024	US International Tax	OT count re-review	1.10	683.00	751.30
Yang,Rachel Sim	Senior Manager	United States	8/14/2024	US International Tax	Last min change review for efilng diagnostics	3.50	683.00	2,390.50
Yang,Rachel Sim	Senior Manager	United States	8/14/2024	US International Tax	Continued aast min change review for efilng diagnostics	3.40	683.00	2,322.20
Braun,Avi	Staff	United States	8/14/2024	US International Tax	FTX International Tax Compliance entity - working on clearing entity diagnostics	3.20	236.00	755.20
S. Figueroa,Carolina	Senior	United States	8/14/2024	Transfer Pricing	Finishing review for Master file draft and shared it with team	2.00	415.00	830.00
Zhu,Philip	Senior	United States	8/14/2024	US International Tax	Cleaning errors on oit for efilng.	2.00	415.00	830.00
Lovelace,Lauren	Partner/Principal	United States	8/14/2024	US International Tax	8/14/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanlou	0.30	866.00	259.80
Lovelace,Lauren	Partner/Principal	United States	8/14/2024	US International Tax	Considering "interest" treatment to claimants and debtors under various internal revenue code tax matters	1.90	866.00	1,645.40
Lovelace,Lauren	Partner/Principal	United States	8/14/2024	US International Tax	Disclosure considerations and review	1.00	866.00	866.00
Lovelace,Lauren	Partner/Principal	United States	8/14/2024	US International Tax	Return review finalization	0.60	866.00	519.60
Lovelace,Lauren	Partner/Principal	United States	8/14/2024	US International Tax	Consideration of 2024 taxable income forecast in light of positions taken in 2023 tax return	0.90	866.00	779.40
Neziroski,David	Consultant	United States	8/14/2024	Fee/Employment Applications	Continue to review for sensitivity detail for June FTX	3.90	445.00	1,735.50
Neziroski,David	Consultant	United States	8/14/2024	Fee/Employment Applications	Draft language to fee examiner	2.20	445.00	979.00
Asim,Malik Umer	Senior	United States	8/15/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordination with EY Cyprus to confirm if FY2020 draft financial statements shared with the auditor and tentative timelines to complete the audit of FTX entities.	1.00	415.00	415.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/15/2024	Non US Tax	FTX Europe / Securities dealer / finalized letter to the Swiss federal tax administration regarding change of the actual starting date and deregistration Securities dealer and adjustment of the letter as well as an in official English translation, e-mail to lawyers	0.80	236.00	188.80
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/15/2024	Non US Tax	FTX Europe: ruling exchange procedures SIA / preparation of the form	1.20	236.00	283.20
Bieganski,Walter	Client Serving Contractor WB	United States	8/15/2024	US State and Local Tax	Review of unitary state tax returns.	1.00	200.00	200.00
Butler,Kelsie	Manager	United States	8/15/2024	US State and Local Tax	Review Idaho XML for FTX entity as part of the electronic filing process.	0.60	551.00	330.60
Butler,Kelsie	Manager	United States	8/15/2024	US State and Local Tax	Review initial XMLs for separate company returns due 8/15/2024 for FTX entities as part of the electronic filing process.	1.30	551.00	716.30
Butler,Kelsie	Manager	United States	8/15/2024	US State and Local Tax	Continued review of XMLs for separate company returns due 8/15/2024 for FTX entities as part of the electronic filing process.	0.80	551.00	440.80
Byron,Tara	Partner/Principal	United States	8/15/2024	US State and Local Tax	Review email from M. Musano (EY) concerning state tax positions taken on returns due 8/15 and provide response.	0.40	866.00	346.40
Edwards,Jessica	Senior Manager	United States	8/15/2024	US State and Local Tax	Second level review of updated super-combined Idaho return for FTX entities.	0.30	683.00	204.90
Hall,Emily Melissa	Manager	United States	8/15/2024	US State and Local Tax	Review XMLs for state returns due 8/15.	1.80	551.00	991.80
Hall,Emily Melissa	Manager	United States	8/15/2024	US State and Local Tax	Revise Rhode Island cover letter for paper filing package.	1.10	551.00	606.10
Hall,Emily Melissa	Manager	United States	8/15/2024	US State and Local Tax	Prepare Rhode Island mailing package and submit to processing.	0.60	551.00	330.60
Hall,Emily Melissa	Manager	United States	8/15/2024	US State and Local Tax	Prepare and encrypt 8/15 returns to send to M. Cilia (FTX) and H. Boo (Blockfolio).	2.30	551.00	1,267.30

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall, Emily Melissa	Manager	United States	8/15/2024	US State and Local Tax	Update extension, tax return, and bankruptcy statement attachments in OneSource for all 8/15 returns to finalize e-file package.	2.10	551.00	1,157.10
Hall, Emily Melissa	Manager	United States	8/15/2024	US State and Local Tax	Add notes to unitary Workpapers documenting positions taken on returns.	1.10	551.00	606.10
Keiper, Brian	Staff	United States	8/15/2024	US State and Local Tax	Review updated XMLs for separate company returns for electronic filing purposes.	1.50	236.00	354.00
Mitchell, Traci	Managing Director	United States	8/15/2024	US State and Local Tax	Review draft email from M. Musano (EY) summarizing state amended return conclusions and provide feedback.	0.80	814.00	651.20
Molnar, Evgeniya	Senior	United States	8/15/2024	US State and Local Tax	Attach bankruptcy related documents to e-file package in OneSource Income Tax software for e-filing purposes.	1.50	415.00	622.50
Molnar, Evgeniya	Senior	United States	8/15/2024	US State and Local Tax	Review XML files for separate returns e-filings.	2.40	415.00	996.00
Molnar, Evgeniya	Senior	United States	8/15/2024	US State and Local Tax	Clear additional e-filing diagnostics errors in One Source Income Tax for unitary returns.	1.60	415.00	664.00
Musano, Matthew Albert	Senior Manager	United States	8/15/2024	US State and Local Tax	Initial drafting of New York treatment of distributions	2.90	683.00	1,980.70
Musano, Matthew Albert	Senior Manager	United States	8/15/2024	US State and Local Tax	Review of California advice regarding dispositions to liquidating trusts / creditors.	1.40	683.00	956.20
Musano, Matthew Albert	Senior Manager	United States	8/15/2024	US State and Local Tax	Email to engagement partner, T. Byron (EY), containing summary of 8/15 states and positions.	1.80	683.00	1,229.40
Musano, Matthew Albert	Senior Manager	United States	8/15/2024	US State and Local Tax	Final reviewing and signing of all returns due 8/15.	1.60	683.00	1,092.80
Yang, Ella	Senior	United States	8/15/2024	US State and Local Tax	Updating North Carolina separate return in OneSource tax preparation Software per manager's comments.	0.50	415.00	207.50
Zheng, Eva	Manager	United States	8/15/2024	US State and Local Tax	Provide e-filing XML assignments to preparers and reviewers for 8/15 returns.	1.10	551.00	606.10
Zheng, Eva	Manager	United States	8/15/2024	US State and Local Tax	Review 8/15 unitary state return XMLs.	2.90	551.00	1,597.90
Zheng, Eva	Manager	United States	8/15/2024	US State and Local Tax	Review 8/15 separate company state return XMLs	3.30	551.00	1,818.30
Zheng, Eva	Manager	United States	8/15/2024	US State and Local Tax	Prepare mailing package with cover letter for Rhode Island return.	1.90	551.00	1,046.90
Zheng, Eva	Manager	United States	8/15/2024	US State and Local Tax	Review updated unitary state return XMLs	2.10	551.00	1,157.10
Zheng, Eva	Manager	United States	8/15/2024	US State and Local Tax	Reprint and review updated separate company return state XMLs	2.40	551.00	1,322.40
Zheng, Eva	Manager	United States	8/15/2024	US State and Local Tax	Submit returns in OneSource Income Tax software and update state tax tracker accordingly.	1.20	551.00	661.20
McComber, Donna	National Partner/Principal	United States	8/15/2024	Transfer Pricing	Review TP documentation	0.80	1,040.00	832.00
McComber, Donna	National Partner/Principal	United States	8/15/2024	Transfer Pricing	TP compliance documentation	0.50	1,040.00	520.00
Katsnelson, David	Senior Manager	United States	8/15/2024	Transfer Pricing	Review and finalize 2023 TP documentation	1.80	683.00	1,229.40
O'Reilly, Logan	Senior	United States	8/15/2024	Transfer Pricing	TP doc asset discussion	0.50	415.00	207.50
Billings, Phoebe	Manager	United States	8/15/2024	Transfer Pricing	Review of Form 8975 and XML conversion for 2023 country-by-country reporting	0.90	551.00	495.90
Beauchamp, Drew	Senior	United States	8/15/2024	Transfer Pricing	Update financial information in Part 1 of 2023 country-by-country report for Cyprus/Germany and edit additional information for updated wording.	0.30	415.00	124.50
Beauchamp, Drew	Senior	United States	8/15/2024	Transfer Pricing	Reviewing and reconciling generated 2023 Form 8975 outputs back to source data	0.60	415.00	249.00
Frapolly, Brody	Senior	United States	8/15/2024	Transfer Pricing	Working on 2023 US transfer pricing documentation	1.20	415.00	498.00
S. Figueroa, Carolina	Senior	United States	8/15/2024	Transfer Pricing	Initial update on Master file according to comments and review.	3.90	415.00	1,618.50
S. Figueroa, Carolina	Senior	United States	8/15/2024	Transfer Pricing	Update on the entity covered in Master File and general description of the group	3.30	415.00	1,369.50
Gorman, Doug	Manager	United States	8/15/2024	Technology	Publish Power BI report to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman, Doug	Manager	United States	8/15/2024	Technology	Review published Power BI report for UI/ UX improvements and document updates required to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.20	551.00	1,212.20
Gorman, Doug	Manager	United States	8/15/2024	Technology	Perform updates on Power BI UI/ UX to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.20	551.00	1,212.20
Porto, Michael	Senior Manager	United States	8/15/2024	Technology	QA of FIFO Audit Log.	1.00	683.00	683.00
Suzuki, Jason	Senior Manager	Japan	8/15/2024	Non US Tax	Preparation of status update to FTX CFO related to progress on India finance/tax working tasks including gathering information from government portals for 70 items, consultant communication, planning items including director reappointment replacement, bank account reactivation.	1.10	683.00	751.30
Suzuki, Jason	Senior Manager	Japan	8/15/2024	Non US Tax	Correspondence with external tax consulting firm Fair consulting to obtain an update on august tax compliance completion	0.40	683.00	273.20

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Suzuki,Jason	Senior Manager	Japan	8/15/2024	Non US Tax	Working time/correspondence with soffledger vendor for request of new contract agreement for purposes of transition of accounting system soffledger for FTX Japan KK/FTX Japan Holdings KK/Quoine PTE. Confirming contents, making changes, obtaining agreement to the terms.	1.30	683.00	887.90
Suzuki,Jason	Senior Manager	Japan	8/15/2024	Non US Tax	Review of material prepared by external consultant Tricor in response to query from Singapore tax authority related to 2017/2018	1.40	683.00	956.20
Suzuki,Jason	Senior Manager	Japan	8/15/2024	Non US Tax	Preparation of response to transfer pricing question in the query from Singapore tax authority related to 2017/2018	1.00	683.00	683.00
Suzuki,Jason	Senior Manager	Japan	8/15/2024	Non US Tax	Data search of historical information at request of external consultant for preparation of response to query from Singapore tax authority	1.30	683.00	887.90
Sakaguchi,Masato	Senior	Japan	8/15/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation total assets amount of Quoine PTE and Quoine Vietnam because A&M requested us	2.60	415.00	1,079.00
Sakaguchi,Masato	Senior	Japan	8/15/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Sending payment request from Quoine PTE for approval due to urgent payment	1.10	415.00	456.50
Sakaguchi,Masato	Senior	Japan	8/15/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation whether invoices from IT related service provider Sendgrid addressed to Quoine PTE have been paid or not	1.50	415.00	622.50
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/15/2024	Payroll Tax	Looking in files for a former employee whose tear sheet indicates higher value than claim and payroll registers	2.20	683.00	1,502.60
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/15/2024	Payroll Tax	Reviewing payroll data for 2021 reporting purposes with respect to former employee whose tear sheet indicates a higher value than claim.	1.90	683.00	1,297.70
Lowery,Kristie L	National Partner/Principal	United States	8/15/2024	Payroll Tax	Review files for a former employee whose tear sheet indicates higher value than claim and payroll registers	2.20	1,040.00	2,288.00
Lowery,Kristie L	National Partner/Principal	United States	8/15/2024	Payroll Tax	Review payroll data for 2021 reporting purposes with respect to former employee whose tear sheet indicates a higher value than claim.	1.90	1,040.00	1,976.00
Choudary,Hira	Senior	United States	8/15/2024	Project Management Office Transition	Continued Preparation of the August stakeholder reporting package	3.70	415.00	1,535.50
Choudary,Hira	Senior	United States	8/15/2024	Project Management Office Transition	Follow up with tax workstreams regarding open items related to tax deliverables	2.30	415.00	954.50
Sangster,Mark	Senior	BBC Region	8/15/2024	Non US Tax	Review of client queries on CbCR reporting for the Bahamas / providing response	0.40	415.00	166.00
Ossanolou,Nina Shehrezade	Manager	United States	8/15/2024	Non US Tax	Retrival of FS for some of the entities as requested by TP workstream	0.90	551.00	495.90
Ossanolou,Nina Shehrezade	Manager	United States	8/15/2024	Non US Tax	Finalizing draft rep. letters after partner review	0.70	551.00	385.70
Ossanolou,Nina Shehrezade	Manager	United States	8/15/2024	Non US Tax	Understanding the CbC reporting reciprocity options for Bahamas and if to file the report of retain them	0.40	551.00	220.40
MacLean,Corrie	Senior	United States	8/15/2024	Non US Tax	Finalize updates to the August stakeholder reporting package deliverables, action priorities and status updates based on leaderships responses.	2.40	415.00	996.00
Berman,Jake	Senior Manager	United States	8/15/2024	US Income Tax	Reviewing changes to XMLs for efilng purposes for federal tax returns	2.80	683.00	1,912.40
Berman,Jake	Senior Manager	United States	8/15/2024	US Income Tax	Reviewing final presentation changes	2.60	683.00	1,775.80
Berman,Jake	Senior Manager	United States	8/15/2024	US Income Tax	Reviewing Sch D information for tax return purposes	1.90	683.00	1,297.70
Scott,James	Client Serving Contractor JS	United States	8/15/2024	Non US Tax	Review of Seychelles local country compliance guidance from local provider	0.60	600.00	360.00
Scott,James	Client Serving Contractor JS	United States	8/15/2024	US Income Tax	Review of Form 1120 disclosures related to tax year 10/31/24	0.90	600.00	540.00
Scott,James	Client Serving Contractor JS	United States	8/15/2024	US State and Local Tax	Analysis of state tax implications of Plan implementation	0.30	600.00	180.00
Ashkar,Tayer	Senior Manager	United States	8/15/2024	US Income Tax	Review of workpaper calculations related to tax matter cost analysis for 2023 based on most recent updates.	3.80	683.00	2,595.40
Mistler,Brian M	Senior Manager	United States	8/15/2024	US Income Tax	Coordination with Tax Processing on items to be paper filed	2.60	683.00	1,775.80
Mistler,Brian M	Senior Manager	United States	8/15/2024	US Income Tax	Review of final statements to be filed with IRS	2.90	683.00	1,980.70
Shea JR,Thomas M	Partner/Principal	United States	8/15/2024	US Income Tax	Review of Form 8275 language and submission to D. Hariton for review	1.60	866.00	1,385.60
Shea JR,Thomas M	Partner/Principal	United States	8/15/2024	US Income Tax	Review of 505(b) Statements and submission to D. Hariton for review	1.70	866.00	1,472.20
Shea JR,Thomas M	Partner/Principal	United States	8/15/2024	US Income Tax	Written internal correspondence re: final submission of Federal tax returns	0.80	866.00	692.80
Shea JR,Thomas M	Partner/Principal	United States	8/15/2024	US Income Tax	Final flip-through and signing of Federal tax returns	1.90	866.00	1,645.40
Chen,Zhu En	Staff	United States	8/15/2024	US International Tax	Uploading Org chart attachments to OIT	0.90	236.00	212.40
Chen,Zhu En	Staff	United States	8/15/2024	US International Tax	Continued updating Org chart attachment of additional comments	2.70	236.00	637.20
Cushner,Sam	Manager	United States	8/15/2024	US International Tax	Continue clearing diagnostic errors and locator clean up	1.80	551.00	991.80
Cushner,Sam	Manager	United States	8/15/2024	US International Tax	Clear diagnostic errors and locator clean up	3.20	551.00	1,763.20
Davis,Christine	Manager	United States	8/15/2024	US Income Tax	Review and analyze conference materials and draft correspondence to Sub C team regarding conference discussing cryptocurrency bankruptcies	1.60	551.00	881.60
He,Ileana	Senior	United States	8/15/2024	US International Tax	Update xit for alame	2.00	415.00	830.00
He,Ileana	Senior	United States	8/15/2024	US International Tax	Update xit for paperbird	2.00	415.00	830.00
Karan,Anna Suncheuri	Senior	United States	8/15/2024	US Income Tax	Helping file the federal tax return	3.30	415.00	1,369.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Karan,Anna Sunchauri	Senior	United States	8/15/2024	US Income Tax	Resolving issues regarding efile errors	3.30	415.00	1,369.50
Katelas,Andreas	Manager	United States	8/15/2024	Tax Advisory	Review sale agreement and coordinate with local teams on tax implications of sale of Cayman LP interest	1.70	551.00	936.70
Lammey,Caitlin	Senior	United States	8/15/2024	US International Tax	Final consolidated diagnostics	1.30	415.00	539.50
Mensah,Josephine	Staff	United States	8/15/2024	US Income Tax	Domestic entities - finalizing clearing more e-file diagnostic errors for XMLs for federal return	2.20	236.00	519.20
Mensah,Josephine	Staff	United States	8/15/2024	US International Tax	Clearing more e-file diagnostics for XMLs for international returns	2.80	236.00	660.80
Mensah,Josephine	Staff	United States	8/15/2024	US Income Tax	Domestic entities - finalizing creating more XMLs for federal return	2.80	236.00	660.80
Mensah,Josephine	Staff	United States	8/15/2024	US International Tax	Continuing - creating more XMLs for international returns	3.20	236.00	755.20
Mok,Wan Ling	Staff	United States	8/15/2024	US International Tax	Repackaged F8621s continued	1.50	236.00	354.00
Mok,Wan Ling	Staff	United States	8/15/2024	US International Tax	Updated and requalified some errors in reprinted returns	1.80	236.00	424.80
Mok,Wan Ling	Staff	United States	8/15/2024	US International Tax	Reprinted all forms	3.00	236.00	708.00
Zhuo,Melody	Senior	United States	8/15/2024	US International Tax	FTX international tax compliance - e-filing error clearing	3.00	415.00	1,245.00
Zhuo,Melody	Senior	United States	8/15/2024	US International Tax	FTX international tax compliance - foreign entities return revision	3.00	415.00	1,245.00
Zhuo,Melody	Senior	United States	8/15/2024	US International Tax	FTX international tax compliance - return packaging	3.00	415.00	1,245.00
Inker,Brian	Senior	United States	8/15/2024	Transfer Pricing	Meeting to go over comments on the TPD to send out by deadline EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly	0.40	415.00	166.00
O'Reilly,Logan	Senior	United States	8/15/2024	Transfer Pricing	Meeting to go over comments on the TPD to send out by deadline EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly	0.40	415.00	166.00
Hammon,David Lane	Senior Manager	United States	8/15/2024	Non US Tax	8/15/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	683.00	341.50
MacLean,Corrie	Senior	United States	8/15/2024	Non US Tax	8/15/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	415.00	207.50
Frapolly,Brody	Senior	United States	8/15/2024	Transfer Pricing	Meeting to go over comments on the TPD to send out by deadline EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly	0.40	415.00	166.00
Ossanlou,Nina Shehrezade	Manager	United States	8/15/2024	Non US Tax	8/15/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	551.00	275.50
McComber,Donna	National Partner/Principal	United States	8/15/2024	Transfer Pricing	Meeting to go over comments on the TPD to send out by deadline EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly	0.40	1,040.00	416.00
Katsnelson,David	Senior Manager	United States	8/15/2024	Transfer Pricing	Meeting to go over comments on the TPD to send out by deadline EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly	0.40	683.00	273.20
Musano,Matthew Albert	Senior Manager	United States	8/15/2024	US State and Local Tax	Call to discuss amended state return issue. EY Attendees: M. Musano Other Attendees: D. Hariton (Sullivan & Cromwell).	0.20	683.00	136.60
Di Stefano,Giulia	Senior	United States	8/15/2024	Transfer Pricing	Continued review of the transfer pricing documentation	2.90	415.00	1,203.50
Di Stefano,Giulia	Senior	United States	8/15/2024	Transfer Pricing	Meeting to go over comments on the TPD to send out by deadline EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly	0.40	415.00	166.00
Hammon,David Lane	Senior Manager	United States	8/15/2024	Non US Tax	Correspondences regarding open items to finalize the CbCR notifications for the FTX Bahamas entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/15/2024	Non US Tax	Correspondences regarding the status of Quoine India's FY24 financial statements as well as auditor appointment.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	8/15/2024	Non US Tax	Updating of tax analysis regarding certain entities	1.30	683.00	887.90
Hammon,David Lane	Senior Manager	United States	8/15/2024	Non US Tax	Correspondences concerning the summary of outstanding compliance obligations for the FTX Singapore entities.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	8/15/2024	Non US Tax	Correspondences regarding next steps for addressing the UK pensions scheme setup for FTX Europe AG.	0.40	683.00	273.20
Bailey,Doug	Partner/Principal	United States	8/15/2024	Tax Advisory	Preparation of materials for August 26-27 summit	3.90	866.00	3,377.40
Bailey,Doug	Partner/Principal	United States	8/15/2024	Tax Advisory	Analysis of trust allocation rules	3.20	866.00	2,771.20
Bailey,Doug	Partner/Principal	United States	8/15/2024	Tax Advisory	Further work on content for the August 26-27 summit	3.10	866.00	2,684.60
Bailey,Doug	Partner/Principal	United States	8/15/2024	Tax Advisory	Finalize review notes of digital asset gain loss calculations	1.20	866.00	1,039.20
Huang,Ricki	Senior	United States	8/15/2024	US Income Tax	Wrote statements within the tax software for two consolidated entities return	3.00	415.00	1,245.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Huang,Ricki	Senior	United States	8/15/2024	US Income Tax	Wrote statements within the tax software for complex stand alone entity return	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/15/2024	US Income Tax	Review final xml with international info included	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/15/2024	US Income Tax	Submit returns for efile	2.00	415.00	830.00
Yang,Rachel Sim	Senior Manager	United States	8/15/2024	US International Tax	Re-review of xml file for silo a & efilng status review	3.50	683.00	2,390.50
Yang,Rachel Sim	Senior Manager	United States	8/15/2024	US International Tax	Re-review of xml file for silo f & efilng status review	3.50	683.00	2,390.50
Yang,Rachel Sim	Senior Manager	United States	8/15/2024	US International Tax	Final status review	1.00	683.00	683.00
S. Figueroa,Carolina	Senior	United States	8/15/2024	Transfer Pricing	Initial update on Master file according to comments and review.	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	8/15/2024	Transfer Pricing	Update on the entity covered in Master File and general description of the group	3.30	415.00	1,369.50
Lovelace,Lauren	Partner/Principal	United States	8/15/2024	US International Tax	Review of xml data to ensure inclusion of entities in submitted returns	1.50	866.00	1,299.00
Lovelace,Lauren	Partner/Principal	United States	8/15/2024	US International Tax	Wrapping up final review for return submission	1.40	866.00	1,212.40
Geisler,Arthur	Staff	Switzerland/Lichtenstein	8/16/2024	Value Added Tax	Establishment of the DRAFT of the VAT return Q2.2024 for FTX Europe AG and Compliance check.	2.00	236.00	472.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	8/16/2024	Value Added Tax	Correction of the VAT return Q2.2024 after review of V. Bouza (EY) and J. Leston (EY).	2.00	236.00	472.00
Bouza,Victor	Manager	Switzerland/Lichtenstein	8/16/2024	Value Added Tax	FTX Europe - VAT Q2 24 - Check if the VAT return is available on the Swiss Federal Tax Admin e-portal in order to prepare it	0.30	551.00	165.30
Asim,Malik Umer	Senior	United States	8/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Switzerland on the status of the tax provision for FTX Europe entities.	1.00	415.00	415.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/16/2024	Non US Tax	FTX Europe: ruling exchange procedures SIA / view feedback from K. Markus (EY), E-Mail to C. Schwarzwälder (EY) regarding further procedure	0.40	236.00	94.40
Steiner,Jan	Staff	Switzerland/Lichtenstein	8/16/2024	Non US Tax	FTX Europe AG / Tax Return 2023 / preparing enclosure regarding participations for tax return 23	0.40	236.00	94.40
Hall,Emily Melissa	Manager	United States	8/16/2024	US State and Local Tax	Prepare certified mail package for Kansas unitary return	0.90	551.00	495.90
Hall,Emily Melissa	Manager	United States	8/16/2024	US State and Local Tax	Email to V. Huang on populating Rhode Island annual report instructions.	0.20	551.00	110.20
Hall,Emily Melissa	Manager	United States	8/16/2024	US State and Local Tax	Draft Hawaii unitary workpaper for super-combined return preparation	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	8/16/2024	US State and Local Tax	Draft Alaska unitary workpaper for super-combined return preparation	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	8/16/2024	US State and Local Tax	Draft Kentucky unitary workpaper for super-combined return preparation	0.60	551.00	330.60
Hall,Emily Melissa	Manager	United States	8/16/2024	US State and Local Tax	Draft California unitary workpaper for super-combined return preparation	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	8/16/2024	US State and Local Tax	Draft Connecticut unitary workpaper for super-combined return preparation	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	8/16/2024	US State and Local Tax	Draft Washington, D.C. unitary workpaper for super-combined return preparation	0.50	551.00	275.50
Hall,Emily Melissa	Manager	United States	8/16/2024	US State and Local Tax	Draft Illinois unitary workpaper for super-combined return preparation	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	8/16/2024	US State and Local Tax	Draft Massachusetts unitary workpaper for super-combined return preparation	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	8/16/2024	US State and Local Tax	Draft Maine unitary workpaper for super-combined return preparation.	0.30	551.00	165.30
Hall,Emily Melissa	Manager	United States	8/16/2024	US State and Local Tax	Draft Michigan unitary workpaper for super-combined return preparation	0.50	551.00	275.50
Hall,Emily Melissa	Manager	United States	8/16/2024	US State and Local Tax	Draft Vermont unitary workpaper for super-combined return preparation.	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	8/16/2024	US State and Local Tax	Draft New Hampshire unitary workpaper for super-combined return preparation.	0.40	551.00	220.40
Molnar,Evgeniya	Senior	United States	8/16/2024	US State and Local Tax	Prepare separate company return in One Source Income Tax software for Alabama separate company return for FTX entity.	1.50	415.00	622.50
Musano,Matthew Albert	Senior Manager	United States	8/16/2024	US State and Local Tax	Drafting email on state amended return requirements for D. Hariton (Sullivan & Cromwell).	2.80	683.00	1,912.40
Van Scoyk,Aeron	Manager	United States	8/16/2024	US State and Local Tax	Drafting nexus analysis	1.00	551.00	551.00
Van Scoyk,Aeron	Manager	United States	8/16/2024	US State and Local Tax	Review law and adding case analysis for California	2.00	551.00	1,102.00
Van Scoyk,Aeron	Manager	United States	8/16/2024	US State and Local Tax	Drafting California advice regarding : business vs. non-business analysis	2.20	551.00	1,212.20
Wickramasinghe,Madhanga	Senior	United States	8/16/2024	US State and Local Tax	Initial drafting of Hawaii unitary return in OneSource Income Tax software.	2.50	415.00	1,037.50
Yang,Ella	Senior	United States	8/16/2024	US State and Local Tax	Updating North Carolina attachment for e-filing purposes in OneSource Income Tax Software.	0.20	415.00	83.00
Yang,Ella	Senior	United States	8/16/2024	US State and Local Tax	Updating Georgia attachment in OneSource tax preparation Software.	0.20	415.00	83.00
Yang,Ella	Senior	United States	8/16/2024	US State and Local Tax	Drafting Iowa separate company return for FTX entity in OneSource tax preparation Software.	1.30	415.00	539.50
Yang,Ella	Senior	United States	8/16/2024	US State and Local Tax	Drafting Oklahoma separate company return for FTX entity in OneSource Income Tax Software.	1.30	415.00	539.50
Yang,Ella	Senior	United States	8/16/2024	US State and Local Tax	Initial drafting of Pennsylvania separate company return for FTX entity in OneSource Income Tax Software.	0.30	415.00	124.50
Zheng,Eva	Manager	United States	8/16/2024	US State and Local Tax	Review state tax timeline and assign post 8/15 separate company and unitary returns.	2.70	551.00	1,487.70

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zheng,Eva	Manager	United States	8/16/2024	US State and Local Tax	Update 8/15 unitary binder issue in OneSource Income Tax software for post 8/15 returns.	1.60	551.00	881.60
Zheng,Eva	Manager	United States	8/16/2024	US State and Local Tax	Create new binders for post 8/15 unitary returns.	1.80	551.00	991.80
Zheng,Eva	Manager	United States	8/16/2024	US State and Local Tax	Answer team members' questions concerning returns due 8/20 and 8/30.	1.50	551.00	826.50
Frapolly,Brody	Senior	United States	8/16/2024	Transfer Pricing	Updating OGM deliverables tracker	1.20	415.00	498.00
S. Figueroa,Carolina	Senior	United States	8/16/2024	Transfer Pricing	Continue update on Master file according to comments and edits	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	8/16/2024	Transfer Pricing	Review and list agreements for Master File	3.10	415.00	1,286.50
Gorman,Doug	Manager	United States	8/16/2024	Technology	Publish Power BI report with UI / UX updates to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.30	551.00	1,818.30
Gorman,Doug	Manager	United States	8/16/2024	Technology	Research and analysis of published data set in Power BI to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	8/16/2024	Technology	Share results of final Power BI to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.30	551.00	1,267.30
Suzuki,Jason	Senior Manager	Japan	8/16/2024	Non US Tax	Review of revisions made by auditor Crowe Howrath to 31 March 2021 financial statements for Quoine PTE	1.30	683.00	887.90
Suzuki,Jason	Senior Manager	Japan	8/16/2024	Non US Tax	Working time/communication for status tracking of Quoine PTE tax compliance preparation by consultants/work of auditors including corporate secretary work for years 2020 - 2024.	1.20	683.00	819.60
Suzuki,Jason	Senior Manager	Japan	8/16/2024	Non US Tax	Correspondence to FTX CFO with update on progress with transition of accounting system softledger for FTX Japan KK/FTX Japan Holdings KK/Quoine PTE	0.50	683.00	341.50
Sakaguchi,Masato	Senior	Japan	8/16/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation that an invoice with an unclear destination is related to Quoine PTE	0.70	415.00	290.50
Poloner,Seth	Managing Director	United States	8/16/2024	Information Reporting	Correspondence regarding tax issues	0.20	814.00	162.80
Olurinola,Mosunmola	Senior Manager	Nigeria	8/16/2024	Transfer Pricing	Submission of TFP forms and CBCR forms on Taxpro max	2.80	683.00	1,912.40
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/16/2024	Payroll Tax	Evaluation of equity data for former employee and comparison to claim.	1.60	683.00	1,092.80
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/16/2024	Payroll Tax	Prepare of write up summarizing former employee claim review and employee history for Kristie Lowery EY Employment Tax Partner Review.	2.10	683.00	1,434.30
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/16/2024	Payroll Tax	Recap of notes on new information regarding the employee claims funding process flow and evaluation with the liquidating trust.	0.60	683.00	409.80
Lowery,Kristie L	National Partner/Principal	United States	8/16/2024	Payroll Tax	Partner review of write up summarizing former employee claim review and employee history prepared by Katilin Wrenn Senior Manager.	1.50	1,040.00	1,560.00
Choudary,Hira	Senior	United States	8/16/2024	Project Management Office Transition	Finalize and submit August stakeholder reporting package	3.60	415.00	1,494.00
Choudary,Hira	Senior	United States	8/16/2024	Project Management Office Transition	Updates to status reporting package for August	3.20	415.00	1,328.00
McPhee,Tiffany	Manager	BBC Region	8/16/2024	Non US Tax	Review of changes impacting business license filings	1.30	551.00	716.30
Watkins,Michael	Managing Director	United States	8/16/2024	Non US Tax	Further consideration around the scope of our assistance in supporting a tax audit in Switzerland.	0.20	814.00	162.80
Ossanolou,Nina Shehrezade	Manager	United States	8/16/2024	Non US Tax	Review of IRAS queries responses drafted by Tricor for Quine Pte Ltd.	0.60	551.00	330.60
Ossanolou,Nina Shehrezade	Manager	United States	8/16/2024	Non US Tax	Review of RoW Cross-Functional weekly deck	0.20	551.00	110.20
MacLean,Corrie	Senior	United States	8/16/2024	Non US Tax	Finalize the August stakeholder reporting package working file database and convert into PowerBI and finalize formatting for the monthly FTX presentation	3.60	415.00	1,494.00
Berman,Jake	Senior Manager	United States	8/16/2024	US Income Tax	Efile documentation process	0.10	683.00	68.30
Scott,James	Client Serving Contractor JS	United States	8/16/2024	US Income Tax	Review of federal tax analyses relating to Plan implementation	1.10	600.00	660.00
Shea JR,Thomas M	Partner/Principal	United States	8/16/2024	US Income Tax	Review of latest materials re: liquidating trust planning and decision tree re: effective date	1.60	866.00	1,385.60
Shea JR,Thomas M	Partner/Principal	United States	8/16/2024	US Income Tax	Final review and adjustments to 8/16 Tax Slide for broader PMO deck and submission to Alvarez & Marsal	0.80	866.00	692.80
Davis,Christine	Manager	United States	8/16/2024	US Income Tax	Prepare for meeting with M. Stevens regarding non-debt analysis	0.30	551.00	165.30
Davis,Christine	Manager	United States	8/16/2024	US Income Tax	Prepare for meeting with Sub C team regarding cryptocurrency bankruptcies	0.90	551.00	495.90
Zhuo,Melody	Senior	United States	8/16/2024	US International Tax	FTX international tax compliance - return documentation	1.00	415.00	415.00
Dubroff,Andy	Managing Director	United States	8/16/2024	US International Tax	Discuss rationale and authorities for non-debt analysis EY Attendees: C. Davis, A. Sargent, A. Dubroff, J. Blank, M. Stevens	0.50	814.00	407.00
Sargent,Amy Johannah	Managing Director	United States	8/16/2024	US International Tax	Discuss rationale and authorities for non-debt analysis EY Attendees: C. Davis, A. Sargent, A. Dubroff, J. Blank, M. Stevens	0.50	814.00	407.00
Davis,Christine	Manager	United States	8/16/2024	US Income Tax	Discuss rationale and authorities for non-debt analysis EY Attendees: C. Davis, A. Sargent, A. Dubroff, J. Blank, M. Stevens	0.50	551.00	275.50
Dubroff,Andy	Managing Director	United States	8/16/2024	US International Tax	Meeting to discuss cryptocurrency bankruptcy cases EY Attendees: C. Davis, A. Dubroff, A. Sargent, J. Blank	0.50	814.00	407.00
Sakaguchi,Masato	Senior	Japan	8/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Catch-up MTG for Japan entities to sort out current issues EY Attendees: R. Mizutani, M. Sakaguchi	0.80	415.00	332.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mizutani,Rie	Manager	Japan	8/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Catch-up MTG for Japan entities to sort out current issues EY Attendees: R. Mizutani, M. Sakaguchi	0.80	551.00	440.80
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/16/2024	Payroll Tax	Discussion regarding T. Yver's Customer claim and US employment history/payroll and equity awards. EY Attendees: K. Wrenn, K. Lowery	0.90	683.00	614.70
Lowery,Kristie L	National Partner/Principal	United States	8/16/2024	Payroll Tax	Discussion regarding T. Yver's Customer claim and US employment history/payroll and equity awards. EY Attendees: K. Wrenn, K. Lowery	0.90	1,040.00	936.00
Davis,Christine	Manager	United States	8/16/2024	US Income Tax	Meeting to discuss cryptocurrency bankruptcy cases EY Attendees: C. Davis, A. Dubroff, A. Sargent, J. Blank	0.50	551.00	275.50
Berman,Jake	Senior Manager	United States	8/16/2024	US Income Tax	Discussion around liquidating trust planning EY Attendees: J. Berman, J. Scott, T. Shea	0.60	683.00	409.80
Sargent,Amy Johannah	Managing Director	United States	8/16/2024	US International Tax	Meeting to discuss cryptocurrency bankruptcy cases EY Attendees: C. Davis, A. Dubroff, A. Sargent, J. Blank	0.50	814.00	407.00
Shea JR,Thomas M	Partner/Principal	United States	8/16/2024	US Income Tax	Discussion around liquidating trust planning EY Attendees: J. Berman, J. Scott, T. Shea	0.60	866.00	519.60
Scott,James	Client Serving Contractor JS	United States	8/16/2024	US Income Tax	Discussion around liquidating trust planning EY Attendees: J. Berman, J. Scott, T. Shea	0.60	600.00	360.00
Suzuki,Jason	Senior Manager	Japan	8/16/2024	Non US Tax	Conference call Quoine PTE 31 March 2021 AFS update EY Attendees: J. Suzuki Other Attendees: S. Li (A&M), S. Tan (Crows)	0.50	683.00	341.50
MacLean,Corrie	Senior	United States	8/16/2024	Non US Tax	8/16/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	415.00	207.50
Dubroff,Andy	Managing Director	United States	8/16/2024	US International Tax	Regroup after meeting with M. Stevens regarding non-debt analysis EY Attendees: C. Davis, A. Dubroff, A. Sargent, J. Blank	0.20	814.00	162.80
Hammon,David Lane	Senior Manager	United States	8/16/2024	Non US Tax	8/16/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	683.00	341.50
Ossanlou,Nina Shehrezade	Manager	United States	8/16/2024	Non US Tax	8/16/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	551.00	275.50
Davis,Christine	Manager	United States	8/16/2024	US Income Tax	Regroup after meeting with M. Stevens regarding non-debt analysis EY Attendees: C. Davis, A. Dubroff, A. Sargent, J. Blank	0.20	551.00	110.20
Sargent,Amy Johannah	Managing Director	United States	8/16/2024	US International Tax	Regroup after meeting with M. Stevens regarding non-debt analysis EY Attendees: C. Davis, A. Dubroff, A. Sargent, J. Blank	0.20	814.00	162.80
Sakaguchi,Masato	Senior	Japan	8/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Quoine PTE team check in meeting to discuss service vendor contracts to be continued/discontinued/novated from FTX Japan KK on 16 Aug 2024 EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: R. Fung (FTX Japan KK), R. Tanaka (FTX Japan KK), J. Masters (PTE), H. Nguyen (PTE),	0.50	415.00	207.50
Suzuki,Jason	Senior Manager	Japan	8/16/2024	Non US Tax	Quoine PTE team check in meeting to discuss service vendor contracts to be continued/discontinued/novated from FTX Japan KK on 16 Aug 2024 EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: R. Fung (FTX Japan KK), R. Tanaka (FTX Japan KK), J. Masters (PTE), H. Nguyen (PTE),	0.50	683.00	341.50
Stevens,Matthew Aaron	National Partner/Principal	United States	8/16/2024	US International Tax	Discuss rationale and authorities for non-debt analysis EY Attendees: C. Davis, A. Sargent, A. Dubroff, J. Blank, M. Stevens	0.50	1,040.00	520.00
Di Stefano,Giulia	Senior	United States	8/16/2024	Transfer Pricing	Updated ogm spreadsheet	1.80	415.00	747.00
Hammon,David Lane	Senior Manager	United States	8/16/2024	Non US Tax	Correspondences regarding status/next steps for addressing the outstanding compliance obligations for the FTX Singapore entities.	0.40	683.00	273.20
Bailey,Doug	Partner/Principal	United States	8/16/2024	Tax Advisory	Additional analysis as to tax treatment of post-petition interest	2.80	866.00	2,424.80
Huang,Ricki	Senior	United States	8/16/2024	US Income Tax	Save down acceptance for all entities	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/16/2024	US Income Tax	Walk through staffs with how to export wtB report	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/16/2024	US Income Tax	Walk through staffs with how to generate final packages	2.00	415.00	830.00
Yang,Rachel Sim	Senior Manager	United States	8/16/2024	US International Tax	Efiling status follow up	1.00	683.00	683.00
S. Figueroa,Carolina	Senior	United States	8/16/2024	Transfer Pricing	Continue update on Master file according to comments and edits	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	8/16/2024	Transfer Pricing	Review and list agreements for Master File	3.10	415.00	1,286.50
Lovelace,Lauren	Partner/Principal	United States	8/16/2024	US International Tax	Analyzing potential income or loss positions expected by entity for 2024	1.00	866.00	866.00
Lovelace,Lauren	Partner/Principal	United States	8/16/2024	US International Tax	Considering income tax projections for 2024	0.50	866.00	433.00
Neziroski,David	Consultant	United States	8/16/2024	Fee/Employment Applications	Call with T. Shea and D. Neziroski (EY) on the finalization and email to the UST	1.00	445.00	445.00
Shea JR,Thomas M	Partner/Principal	United States	8/16/2024	Fee/Employment Applications	Call with T. Shea and D. Neziroski (EY) on the finalization and email to the UST	1.00	866.00	866.00
Hall,Emily Melissa	Manager	United States	8/17/2024	US State and Local Tax	Update status of deliverables in state tax tracker to determine completed returns upcoming deliverables.	1.60	551.00	881.60
Davis,Christine	Manager	United States	8/17/2024	US Income Tax	Draft bullet point facts, assumptions and additional diligence questions for summary of income inclusionanalysis	1.30	551.00	716.30

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall,Emily Melissa	Manager	United States	8/18/2024	US State and Local Tax	Draft Florida consolidated return for FTX entities in OneSource Income Tax software.	1.70	551.00	936.70
O'Reilly,Logan	Senior	United States	8/18/2024	US State and Local Tax	Drafting Washington, D.C. modification workpaper.	0.40	415.00	166.00
Davis,Christine	Manager	United States	8/18/2024	US Income Tax	Revise issues and conclusions, and restructure and summarize analysis regarding imputation of income	2.30	551.00	1,267.30
Oyetunde,Oyebode	Manager	United States	8/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of emails for status of FTX Cyprus entities	1.20	551.00	661.20
Asim,Malik Umer	Senior	United States	8/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow-up with EY local team related to audit status of FTX Innovatia Financial Statements	0.50	415.00	207.50
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	8/19/2024	Non US Tax	FTX Europe AG / tax return 2023: review open points and advising V. Dajana (EY) how to proceed	0.50	683.00	341.50
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/19/2024	Non US Tax	FTX Europe / Securities dealer / view feedback from lawyers, adjusted and finalized letter to the Swiss federal tax administration regarding change of the actual starting date and deregistration Securities dealer, e-mail to lawyers	0.90	236.00	212.40
Madrası,Hussain	Senior Manager	India	8/19/2024	Non US Tax	Preliminary review of the proposal for going forward compliances for Quoine India	0.30	683.00	204.90
Bieganski,Walter	Client Serving Contractor WB	United States	8/19/2024	US State and Local Tax	Review of additional email messages regarding federal tax items	0.20	200.00	40.00
Bieganski,Walter	Client Serving Contractor WB	United States	8/19/2024	US State and Local Tax	Review of batch 1 of separate company state tax returns due post-8/15.	1.60	200.00	320.00
Edwards,Jessica	Senior Manager	United States	8/19/2024	US State and Local Tax	Second level review of Hawaii super-combined return for FTX entities.	0.60	683.00	409.80
Hall,Emily Melissa	Manager	United States	8/19/2024	US State and Local Tax	Review Iowa separate company return for FTX entity.	0.50	551.00	275.50
Hall,Emily Melissa	Manager	United States	8/19/2024	US State and Local Tax	Research Tennessee sourcing of intangible income.	0.70	551.00	385.70
Hall,Emily Melissa	Manager	United States	8/19/2024	US State and Local Tax	Draft email to W. Bieganski (EY) summarizing Tennessee research conclusions.	0.80	551.00	440.80
Hall,Emily Melissa	Manager	United States	8/19/2024	US State and Local Tax	Email to R. Hoskins (RLKS) requesting trading receipts for July 2024 to calculate Washington Business & Occupation Tax exposure.	0.20	551.00	110.20
Hall,Emily Melissa	Manager	United States	8/19/2024	US State and Local Tax	Updating unitary workpapers to reflect updated receipts and rent data.	3.10	551.00	1,708.10
Huang,Vanesa	Senior	United States	8/19/2024	US State and Local Tax	Send annual report instructions to A.Louie (EY) on Rhode Island annual report	0.20	415.00	83.00
Louie,Alexis P	Staff	United States	8/19/2024	US State and Local Tax	Drafting annual report instructions for Rhode Island for an FTX entity.	0.60	236.00	141.60
Molnar,Evgeniya	Senior	United States	8/19/2024	US State and Local Tax	Prepare separate company return in One Source Income Tax for the states of Tennessee and Virginia	2.30	415.00	954.50
Molnar,Evgeniya	Senior	United States	8/19/2024	US State and Local Tax	Prepare separate company return in One Source Income Tax for the states of Louisiana and Maryland	1.60	415.00	664.00
Molnar,Evgeniya	Senior	United States	8/19/2024	US State and Local Tax	Prepare separate company return in One Source Income Tax for the states of Arkansas and Florida	1.40	415.00	581.00
Molnar,Evgeniya	Senior	United States	8/19/2024	US State and Local Tax	Clear validation errors and rejects to qualify separate returns for E-filing in One Source Income Tax	1.30	415.00	539.50
Musano,Matthew Albert	Senior Manager	United States	8/19/2024	US State and Local Tax	Drafting email messages regarding state tax impact	2.40	683.00	1,639.20
Perales,Stephanie	Senior	United States	8/19/2024	US State and Local Tax	Prepare Indiana separate company tax return for FTX entity.	1.40	415.00	581.00
Perales,Stephanie	Senior	United States	8/19/2024	US State and Local Tax	Initial preparation of Maryland separate company tax return for FTX entity.	0.40	415.00	166.00
Van Scoyk,Aeron	Manager	United States	8/19/2024	US State and Local Tax	Conducting research of applicable sourcing regulations & provisions for California	2.30	551.00	1,267.30
Van Scoyk,Aeron	Manager	United States	8/19/2024	US State and Local Tax	Add applicable statutes and case law for sourcing analysis	1.60	551.00	881.60
Wickramasinghe,Madhanga	Senior	United States	8/19/2024	US State and Local Tax	Updating Hawaii unitary return Schedule P Apportionment Formula and Schedule O Allocation and Apportionment of Income.	2.20	415.00	913.00
Wickramasinghe,Madhanga	Senior	United States	8/19/2024	US State and Local Tax	Contact OneSource tax preparation software helpline to resolve issues related to Schedule O of the Hawaii unitary return.	1.10	415.00	456.50
Wickramasinghe,Madhanga	Senior	United States	8/19/2024	US State and Local Tax	Revise Hawaii unitary return to reflect reviewer comments.	1.60	415.00	664.00
Yang,Ella	Senior	United States	8/19/2024	US State and Local Tax	Continued drafting Pennsylvania separate company return for FTX entity in OneSource Income Tax Software.	1.00	415.00	415.00
Yang,Ella	Senior	United States	8/19/2024	US State and Local Tax	Drafting Virginia separate company return for FTX entity in OneSource Income Tax Software.	0.80	415.00	332.00
Zheng,Eva	Manager	United States	8/19/2024	US State and Local Tax	Review and revise Hawaii unitary return in OneSource Income Tax software.	2.10	551.00	1,157.10
Zheng,Eva	Manager	United States	8/19/2024	US State and Local Tax	Revise super combined group elimination workbook for federal team to review.	3.80	551.00	2,093.80
Zheng,Eva	Manager	United States	8/19/2024	US State and Local Tax	Answer team members questions regarding post-8/15 state return preparation.	1.60	551.00	881.60
S. Figueroa,Carolina	Senior	United States	8/19/2024	Transfer Pricing	Review and list financing activities for Master file	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	8/19/2024	Transfer Pricing	Review TP Doc and other documents for support on Master File	3.70	415.00	1,535.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Suzuki, Jason	Senior Manager	Japan	8/19/2024	Non US Tax	Coordination/correspondence related to payroll transition of contracts of former FTX Japan KK contractors that Quoine PTE wished to retain. How and when payments can be processed to keep continuation and avoid disruption in the pay cycle for contractors.	1.00	683.00	683.00
Suzuki, Jason	Senior Manager	Japan	8/19/2024	Non US Tax	Gather necessary historical tax filing information of Quoine India from government portals back to 2018 for indirect tax	3.10	683.00	2,117.30
Sakaguchi, Masato	Senior	Japan	8/19/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation of log in ID, initial password and functions of Western Alliance internet banking system for Quoine PTE and FTX Japan Holdings KK	2.30	415.00	954.50
Sakaguchi, Masato	Senior	Japan	8/19/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Adding users to accounting system and confirmation initial setting goes well	2.20	415.00	913.00
Sakaguchi, Masato	Senior	Japan	8/19/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Bank balance reconciliation with cash movement up to 16 Aug for FTX Japan Holdings KK	1.80	415.00	747.00
Poloner, Seth	Managing Director	United States	8/19/2024	Information Reporting	Review PLR and authorities re gain calculation	0.60	814.00	488.40
Wrenn, Kaitlin Doyle	Senior Manager	United States	8/19/2024	Payroll Tax	Revisions to employee claim review request and delivery to K. Schultea (FTX)	0.80	683.00	546.40
Wrenn, Kaitlin Doyle	Senior Manager	United States	8/19/2024	Payroll Tax	Preliminary employee claim review for 2 claimants and validation against available documentation.	1.20	683.00	819.60
Tong, Chia-Hui	Senior Manager	United States	8/19/2024	Project Management Office Transition	Review work tracker open items and status of upcoming deliverables for tax team	0.90	683.00	614.70
Tong, Chia-Hui	Senior Manager	United States	8/19/2024	Project Management Office Transition	Prepare draft agenda for FTX workshop	1.40	683.00	956.20
Tong, Chia-Hui	Senior Manager	United States	8/19/2024	Project Management Office Transition	Review Standard Reporting Package output to ensure accuracy of tax deliverables reporting for US and non-US workstreams.	1.10	683.00	751.30
Watkins, Michael	Managing Director	United States	8/19/2024	Non US Tax	Update to EY Switzerland on project to FTX Europe sale.	0.20	814.00	162.80
Ossanolou, Nina Shehrezade	Manager	United States	8/19/2024	Non US Tax	Securities transfer tax declaration (Form 9) for FTX Europe.	0.70	551.00	385.70
Ossanolou, Nina Shehrezade	Manager	United States	8/19/2024	Non US Tax	Looking into if/how can Ireland be subject to CbCR notification if not required to file a CIT and inquiring from M. Cilia if we should reach out to Ireland tax authority to get more information on the filing status of the entity.	1.00	551.00	551.00
MacLean, Corrie	Senior	United States	8/19/2024	Non US Tax	Prepare prime subcontractor memos and communication for the Quoine India valuation and BVI analysis of transfer tax considerations concerning proposed disposition transaction	3.80	415.00	1,577.00
Berman, Jake	Senior Manager	United States	8/19/2024	US Income Tax	Helping to organize administrative tasks regarding 10.31.23 tax filings post-filing	1.10	683.00	751.30
Scott, James	Client Serving Contractor JS	United States	8/19/2024	US Income Tax	Review of supplemental filings related to federal tax return for period ending 10/31/23	0.60	600.00	360.00
Massengill, Clint	Managing Director	United States	8/19/2024	US Income Tax	Review technical tax matters	0.30	814.00	244.20
McGee, Liz	Senior Manager	United States	8/19/2024	IRS Audit Matters	Review procedural issue regarding filing relating to bankruptcy	0.70	683.00	478.10
Davis, Christine	Manager	United States	8/19/2024	US Income Tax	Restructure and summarize analysis regarding tax benefit rule	2.70	551.00	1,487.70
Davis, Christine	Manager	United States	8/19/2024	US Income Tax	Restructure and summarize analysis regarding liability discharge, realization of income, and liability caps	2.90	551.00	1,597.90
Mensah, Josephine	Staff	United States	8/19/2024	US Income Tax	Preparing AICPA checklists for filed returns	2.40	236.00	566.40
Scott, James	Client Serving Contractor JS	United States	8/19/2024	US Income Tax	Call to discuss follow ups around digital asset gain calculation EY Attendees: J. Berman, J. Scott, D. Bailey Other Attendees: C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal).	0.30	600.00	180.00
Berman, Jake	Senior Manager	United States	8/19/2024	US Income Tax	Call to discuss follow ups around digital asset gain calculation EY Attendees: J. Berman, J. Scott, D. Bailey Other Attendees: C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal).	0.30	683.00	204.90
Tong, Chia-Hui	Senior Manager	United States	8/19/2024	Project Management Office Transition	Meeting to review stakeholder reporting package for August EY Attendees: H. Choudary, C. Tong, C. MacLean, D. Hammon, J. Scott, N. Ossanolou	0.30	683.00	204.90
Scott, James	Client Serving Contractor JS	United States	8/19/2024	US Income Tax	Meeting to review stakeholder reporting package for August EY Attendees: H. Choudary, C. Tong, C. MacLean, D. Hammon, J. Scott, N. Ossanolou	0.30	600.00	180.00
Ossanolou, Nina Shehrezade	Manager	United States	8/19/2024	Non US Tax	Meeting to review stakeholder reporting package for August EY Attendees: H. Choudary, C. Tong, C. MacLean, D. Hammon, J. Scott, N. Ossanolou	0.30	551.00	165.30
MacLean, Corrie	Senior	United States	8/19/2024	Non US Tax	Meeting to review stakeholder reporting package for August EY Attendees: H. Choudary, C. Tong, C. MacLean, D. Hammon, J. Scott, N. Ossanolou	0.30	415.00	124.50
Hammon, David Lane	Senior Manager	United States	8/19/2024	Non US Tax	Meeting to review stakeholder reporting package for August EY Attendees: H. Choudary, C. Tong, C. MacLean, D. Hammon, J. Scott, N. Ossanolou	0.30	683.00	204.90
Lowery, Kristie L.	National Partner/Principal	United States	8/19/2024	Payroll Tax	Meeting to discuss the FTX employee claims and the liquidating trust issues with allowed and disallowed claims scenarios. EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, R. Walker, K. Fitzgerald, D. Bailey	0.80	1,040.00	832.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/19/2024	Payroll Tax	Meeting to discuss the FTX employee claims and the liquidating trust issues with allowed and disallowed claims scenarios. EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, R. Walker, K. Fitzgerald, D. Bailey	0.80	683.00	546.40
DeVincenzo,Jennie	Managing Director	United States	8/19/2024	Payroll Tax	Meeting to discuss the FTX employee claims and the liquidating trust issues with allowed and disallowed claims scenarios. EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, R. Walker, K. Fitzgerald, D. Bailey	0.80	814.00	651.20
Fitzgerald,Kaitlin Rose	Senior	United States	8/19/2024	Payroll Tax	Meeting to discuss the FTX employee claims and the liquidating trust issues with allowed and disallowed claims scenarios. EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, R. Walker, K. Fitzgerald, D. Bailey	0.80	415.00	332.00
Walker,Rachael Leigh Braswell	Partner/Principal	United States	8/19/2024	Payroll Tax	Meeting to discuss the FTX employee claims and the liquidating trust issues with allowed and disallowed claims scenarios. EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, R. Walker, K. Fitzgerald, D. Bailey	0.80	866.00	692.80
Tong,Chia-Hui	Senior Manager	United States	8/19/2024	Project Management Office Transition	Meeting to discuss logistics and agenda topics for FTX workshop scheduled on Aug 26-27 EY Attendees: C. Tong, D. Bailey, J. Berman, J. Scott	0.30	683.00	204.90
Lowery,Kristie L	National Partner/Principal	United States	8/19/2024	Payroll Tax	Meeting to discuss updates on the FTX employment tax items including the liquidating trust impact with recent developments, employee customer claim evaluation and summary delivery and approach to FTX employee claim review. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.70	1,040.00	1,768.00
DeVincenzo,Jennie	Managing Director	United States	8/19/2024	Payroll Tax	Meeting to discuss updates on the FTX employment tax items including the liquidating trust impact with recent developments, employee customer claim evaluation and summary delivery and approach to FTX employee claim review. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.70	814.00	1,383.80
Scott,James	Client Serving Contractor JS	United States	8/19/2024	US Income Tax	Meeting to discuss logistics and agenda topics for FTX workshop scheduled on Aug 26-27 EY Attendees: C. Tong, D. Bailey, J. Berman, J. Scott	0.30	600.00	180.00
Choudary,Hira	Senior	United States	8/19/2024	Project Management Office Transition	Meeting to review stakeholder reporting package for August EY Attendees: H. Choudary, C. Tong, C. MacLean, D. Hammon, J. Scott, N. Ossanlou	0.30	415.00	124.50
Hall,Emily Melissa	Manager	United States	8/19/2024	US State and Local Tax	8/19/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, K. Gatt, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	8/19/2024	US State and Local Tax	Internal call to discuss apportionment methodology for returns due post 8/15/2024. EY Attendees: E. Hall, E. Zheng, M. Musano, W. Bieganski	0.50	551.00	275.50
Sun,Yuchen	Manager	United States	8/19/2024	US State and Local Tax	8/19/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, K. Gatt, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.40	551.00	220.40
Bieganski,Walter	Client Serving Contractor WB	United States	8/19/2024	US State and Local Tax	8/19/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, K. Gatt, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.40	200.00	80.00
Bieganski,Walter	Client Serving Contractor WB	United States	8/19/2024	US State and Local Tax	Internal call to discuss apportionment methodology for returns due post 8/15/2024. EY Attendees: E. Hall, E. Zheng, M. Musano, W. Bieganski	0.50	200.00	100.00
Musano,Matthew Albert	Senior Manager	United States	8/19/2024	US State and Local Tax	Internal call to discuss apportionment methodology for returns due post 8/15/2024. EY Attendees: E. Hall, E. Zheng, M. Musano, W. Bieganski	0.50	683.00	341.50
Zheng,Eva	Manager	United States	8/19/2024	US State and Local Tax	Internal call to discuss apportionment methodology for returns due post 8/15/2024. EY Attendees: E. Hall, E. Zheng, M. Musano, W. Bieganski	0.50	551.00	275.50
Scott,James	Client Serving Contractor JS	United States	8/19/2024	US Income Tax	8/19/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, K. Gatt, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.40	600.00	240.00
Berman,Jake	Senior Manager	United States	8/19/2024	US Income Tax	8/19/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, K. Gatt, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.40	683.00	273.20
Zheng,Eva	Manager	United States	8/19/2024	US State and Local Tax	8/19/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, K. Gatt, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.40	551.00	220.40
Huang,Vanesa	Senior	United States	8/19/2024	US State and Local Tax	8/19/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, K. Gatt, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.40	415.00	166.00
Musano,Matthew Albert	Senior Manager	United States	8/19/2024	US State and Local Tax	8/19/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, K. Gatt, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.40	683.00	273.20
Gatt,Katie	Senior Manager	United States	8/19/2024	US State and Local Tax	8/19/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, J. Berman, J. Scott, K. Gatt, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.40	683.00	273.20

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/19/2024	Payroll Tax	Meeting to discuss updates on the FTX employment tax items including the liquidating trust impact with recent developments, employee customer claim evaluation and summary delivery and approach to FTX employee claim review. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.70	683.00	1,161.10
Berman,Jake	Senior Manager	United States	8/19/2024	US Income Tax	Meeting to discuss logistics and agenda topics for FTX workshop scheduled on Aug 26-27 EY Attendees: C. Tong, D. Bailey, J. Berman, J. Scott	0.30	683.00	204.90
Bailey,Doug	Partner/Principal	United States	8/19/2024	Tax Advisory	Call to discuss follow ups around digital asset gain calculation EY Attendees: J. Berman, J. Scott, D. Bailey Other Attendees: C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	0.30	866.00	259.80
Bailey,Doug	Partner/Principal	United States	8/19/2024	Tax Advisory	Meeting to discuss the FTX employee claims and the liquidating trust issues with allowed and disallowed claims scenarios. EY Attendees: J. DeVincenzo, K. Wrenn, K. Lowery, R. Walker, K. Fitzgerald, D. Bailey	0.80	866.00	692.80
Bailey,Doug	Partner/Principal	United States	8/19/2024	Tax Advisory	Meeting to discuss logistics and agenda topics for FTX workshop scheduled on Aug 26-27 EY Attendees: C. Tong, D. Bailey, J. Berman, J. Scott	0.30	866.00	259.80
Hammon,David Lane	Senior Manager	United States	8/19/2024	Non US Tax	Correspondences concerning additional support required by EY Switzerland for the tax ruling of FTX Europe AG.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/19/2024	Non US Tax	Correspondences regarding the tax analysis for certain entites	0.70	683.00	478.10
Hammon,David Lane	Senior Manager	United States	8/19/2024	Non US Tax	Correspondences concerning status/next steps for addressing outstanding compliance obligations for the FTX Singapore entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/19/2024	Non US Tax	Correspondences concerning updates to be made to the August stakeholder reporting package to be provided to the FTX CFO.	0.30	683.00	204.90
Bailey,Doug	Partner/Principal	United States	8/19/2024	Tax Advisory	Revisions to materials and content for August 26-27 summit	3.30	866.00	2,857.80
S. Figueroa,Carolina	Senior	United States	8/19/2024	Transfer Pricing	Review and list financing activities for Master file	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	8/19/2024	Transfer Pricing	Review TP Doc and other documents for support on Master File	3.70	415.00	1,535.50
Lovelace,Lauren	Partner/Principal	United States	8/19/2024	US International Tax	Agenda preparation for workshop next week based on various workstreams	0.50	866.00	433.00
Lovelace,Lauren	Partner/Principal	United States	8/19/2024	US International Tax	Reviewing correspondence related to next week's in-person workshop	0.20	866.00	173.20
Geisler,Arthur	Staff	Switzerland/Lichtenstein	8/20/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Upon receipt of the information regarding the outstanding items for the Financial Statements, we updated the documents accordingly and emailed the revised versions to A. Giovani (Matrixs).	2.00	236.00	472.00
Bouza,Victor	Manager	Switzerland/Lichtenstein	8/20/2024	Value Added Tax	FTX EUROPE - VAT Q224 Review of the return prepared by A. Geisler (EY)	0.50	551.00	275.50
Oyetunde,Oyebode	Manager	United States	8/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordinating with EY Cyprus on the preparation of 2021 - 2023 FS for FTX Innovatia.	1.40	551.00	771.40
Asim,Malik Umer	Senior	United States	8/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Review and respond to emails related to status of FS of FTX Innovatia ltd.	0.50	415.00	207.50
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	8/20/2024	Non US Tax	FTX Europe AG / securities dealer registration: review letter for Swiss federal tax administration with information / attachments; review enclosure e-mail	0.90	683.00	614.70
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	8/20/2024	Non US Tax	FTX Europe AG / tax return 2023: Prepare comments to V. Dajana (EY) on open points	0.50	683.00	341.50
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/20/2024	Non US Tax	FTX Europe / Securities dealer / e-mail to lawyers regarding final version and coordination dispatch of the letter	0.30	236.00	70.80
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/20/2024	Non US Tax	FTX Europe AG: review and further preparation of tax return 2023	3.90	236.00	920.40
Bieganski, Walter	Client Serving Contractor WB	United States	8/20/2024	US State and Local Tax	Review of batch 2 of separate company state tax returns due post-8/15.	1.50	200.00	300.00
Dulceak,Crystal	Manager	United States	8/20/2024	US State and Local Tax	Second level review of August annual report batch 3.	0.50	551.00	275.50
Hall,Emily Melissa	Manager	United States	8/20/2024	US State and Local Tax	Review XML for Iowa separate company return for e-filing purposes.	0.50	551.00	275.50
Hall,Emily Melissa	Manager	United States	8/20/2024	US State and Local Tax	E-filing Iowa separate company return in OneSource Tax Software.	0.20	551.00	110.20
Hall,Emily Melissa	Manager	United States	8/20/2024	US State and Local Tax	Review Florida consolidated XML for electronic filing.	0.60	551.00	330.60
Hall,Emily Melissa	Manager	United States	8/20/2024	US State and Local Tax	E-filing Florida consolidated return in OneSource Tax Software.	0.20	551.00	110.20
Hall,Emily Melissa	Manager	United States	8/20/2024	US State and Local Tax	Revise Iowa return per senior manager reviewer comments.	0.50	551.00	275.50
Hall,Emily Melissa	Manager	United States	8/20/2024	US State and Local Tax	Review Alabama income tax returns for two FTX entities and provide comments to preparer.	1.10	551.00	606.10
Hall,Emily Melissa	Manager	United States	8/20/2024	US State and Local Tax	Review Maryland return for FTX entity and provide comments to preparer.	0.60	551.00	330.60
Hall,Emily Melissa	Manager	United States	8/20/2024	US State and Local Tax	Review Louisiana return for FTX entity and provide comments to preparer.	0.50	551.00	275.50
Hall,Emily Melissa	Manager	United States	8/20/2024	US State and Local Tax	Review Tennessee return for FTX entity and provide comments to preparer.	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	8/20/2024	US State and Local Tax	Review Virginia return for FTX entity and provide comments to preparer.	0.50	551.00	275.50
Hall,Emily Melissa	Manager	United States	8/20/2024	US State and Local Tax	Review Arkansas return for FTX entity and provide comments to preparer.	0.50	551.00	275.50
Huang,Vanesa	Senior	United States	8/20/2024	US State and Local Tax	Review North Dakota annual report FTX entity update from E.Hall (EY) and send confirmation to E.Hall (EY) on status.	0.60	415.00	249.00
Huang,Vanesa	Senior	United States	8/20/2024	US State and Local Tax	Prepare August Annual Report batch 3 funding and Global Tax Platform Information technology bundle, sent for final approval	0.50	415.00	207.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Huang,Vanesa	Senior	United States	8/20/2024	US State and Local Tax	Research Rhode Island Secretary of State website to confirm paper annual report signature requirements.	0.30	415.00	124.50
Molnar,Evgeniya	Senior	United States	8/20/2024	US State and Local Tax	Update separate companies workbooks according to managers comments for the states of Alabama, Tennessee and Florida	2.10	415.00	871.50
Perales,Stephanie	Senior	United States	8/20/2024	US State and Local Tax	Continue preparing Maryland separate company tax return for FTX entity.	0.80	415.00	332.00
Perales,Stephanie	Senior	United States	8/20/2024	US State and Local Tax	Prepare Virginia separate company tax return for FTX entity.	0.90	415.00	373.50
Van Scoyk,Aeron	Manager	United States	8/20/2024	US State and Local Tax	Analyze sourcing of business income for California purposes.	2.30	551.00	1,267.30
Van Scoyk,Aeron	Manager	United States	8/20/2024	US State and Local Tax	Analyze sourcing of nonbusiness income for California purposes.	0.70	551.00	385.70
Van Scoyk,Aeron	Manager	United States	8/20/2024	US State and Local Tax	Review and California analysis	3.20	551.00	1,763.20
Yang,Ella	Senior	United States	8/20/2024	US State and Local Tax	Drafting Alabama separate company return for FTX entity in OneSource Income Tax Software.	0.50	415.00	207.50
Yang,Ella	Senior	United States	8/20/2024	US State and Local Tax	Drafting Louisiana separate company return for FTX entity in OneSource Income Tax Software.	0.50	415.00	207.50
Yang,Ella	Senior	United States	8/20/2024	US State and Local Tax	Drafting Maryland separate company return for FTX entity in OneSource Income Tax Software.	0.50	415.00	207.50
Zheng,Eva	Manager	United States	8/20/2024	US State and Local Tax	Answer federal team members questions concerning 2023 OneSource Income Tax software binder set-up.	0.20	551.00	110.20
Zheng,Eva	Manager	United States	8/20/2024	US State and Local Tax	Conduct research on sourcing of intangible income for relevant states.	1.60	551.00	881.60
McComber,Donna	National Partner/Principal	United States	8/20/2024	Transfer Pricing	Review master file	0.40	1,040.00	416.00
Katsnelson,David	Senior Manager	United States	8/20/2024	Transfer Pricing	Review and update FY23 Master file for Transfer Pricing compliance.	1.30	683.00	887.90
Billings,Phoebe	Manager	United States	8/20/2024	Transfer Pricing	Detailed review of the 2022 Master File for transfer pricing documentation compliance purposes	3.50	551.00	1,928.50
Inker,Brian	Senior	United States	8/20/2024	Transfer Pricing	Correspondences regarding FY23 MF and associated preparation	0.60	415.00	249.00
S. Figueroa,Carolina	Senior	United States	8/20/2024	Transfer Pricing	General review of master file	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	8/20/2024	Transfer Pricing	Correspondence with P. Billings (EY) for information requirements for Master File	0.60	415.00	249.00
Suzuki,Jason	Senior Manager	Japan	8/20/2024	Non US Tax	Coordination/correspondence related to payroll transition of contracts of former FTX Japan KK contractors that Quoine PTE wished to retain.	1.50	683.00	1,024.50
Suzuki,Jason	Senior Manager	Japan	8/20/2024	Non US Tax	Working time/communication with former finance function contractors of FTX Japan KK and new contract arrangement with Quoine PTE. Documenting responsibilities, ensuring continuity	1.70	683.00	1,161.10
Suzuki,Jason	Senior Manager	Japan	8/20/2024	Non US Tax	Correspondence with external tax consulting firm Fair consulting related to communication with auditor for 31 March 2024 financial statements audit	0.50	683.00	341.50
Mizutani,Rie	Manager	Japan	8/20/2024	Non US Tax	Examination of the Tax Implications of Income Tax on the Payment of Remuneration to Overseas Residents 2	2.00	551.00	1,102.00
Sakaguchi,Masato	Senior	Japan	8/20/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Bank balance reconciliation with cash movement up to 16 Aug for Quoine PTE and Quoine Vietnam	1.70	415.00	705.50
Sakaguchi,Masato	Senior	Japan	8/20/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Check invoices for week of 19th and sending them in email to FTX CFO for payment approval	2.90	415.00	1,203.50
Sakaguchi,Masato	Senior	Japan	8/20/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation payment method of communication expenses of FTX Japan Holdings KK	1.80	415.00	747.00
Sakaguchi,Masato	Senior	Japan	8/20/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Notify vender of payment	0.60	415.00	249.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/20/2024	Payroll Tax	Initial draft preparation on outline of liquidating trust considerations for allowed vs. disputed claims for further analysis and review by other various EY groups.	1.80	683.00	1,229.40
Tong,Chia-Hui	Senior Manager	United States	8/20/2024	Fee/Employment Applications	Review status of fee application deliverables	1.60	683.00	1,092.80
Tong,Chia-Hui	Senior Manager	United States	8/20/2024	Project Management Office Transition	Update draft agenda for FTX workshop based on team feedback	1.20	683.00	819.60
Tong,Chia-Hui	Senior Manager	United States	8/20/2024	Project Management Office Transition	Draft agenda for FTX team touchpoint	0.90	683.00	614.70
Ossanolou,Nina Shehrezade	Manager	United States	8/20/2024	Non US Tax	CbCR reconciliation	1.20	551.00	661.20
MacLean,Corrie	Senior	United States	8/20/2024	Non US Tax	Review Paper Bird 2023 CbCR notifications list and provide updated comments and communications regarding financial statements	3.40	415.00	1,411.00
Chang-Waye,Amanda	Manager	Seychelles	8/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Additional review of tax technical matter related to tax residency and accounting treatment	0.20	551.00	110.20
Berman,Jake	Senior Manager	United States	8/20/2024	US Income Tax	Clean up of tax return workpaper files for documentation purposes	1.50	683.00	1,024.50
Davis,Christine	Manager	United States	8/20/2024	US Income Tax	Review and revise summary outline of income inclusion analysis and draft correspondence to A. Sargent regarding outline	3.10	551.00	1,708.10
Katelas,Andreas	Manager	United States	8/20/2024	Tax Advisory	Review liquidating trust agreement to identify key issues	2.40	551.00	1,322.40
Mensah,Josephine	Staff	United States	8/20/2024	US Income Tax	Continued preparing AICPA checklist for filed returns	2.60	236.00	613.60
Zhuo,Melody	Senior	United States	8/20/2024	US International Tax	FTX international tax compliance - process documentation	2.00	415.00	830.00
Mensah,Josephine	Staff	United States	8/20/2024	US International Tax	Weekly federal tax catchup call EY Attendees: J. Berman, J. Mensah, A. Karan, R. Huang	0.30	236.00	70.80

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Karan,Anna Suncheuri	Senior	United States	8/20/2024	Transfer Pricing	Weekly federal tax catchup call EY Attendees: J. Berman, J. Mensah, A. Karan, R. Huang	0.30	415.00	124.50
Berman,Jake	Senior Manager	United States	8/20/2024	US Income Tax	Meeting to discuss tax technical items in relation to 10/31/24 and beyond tax years EY Attendees: J. Berman, D. Bailey, M. Stevens, L. Lovelace Other Attendees: D. Hariton (S&C), K. Jacobs (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	0.50	683.00	341.50
Huang,Ricki	Senior	United States	8/20/2024	US Income Tax	Weekly federal tax catchup call EY Attendees: J. Berman, J. Mensah, A. Karan, R. Huang	0.30	415.00	124.50
Stevens,Matthew Aaron	National Partner/Principal	United States	8/20/2024	US International Tax	Meeting to discuss tax technical items in relation to 10/31/24 and beyond tax years EY Attendees: J. Berman, D. Bailey, M. Stevens, L. Lovelace Other Attendees: D. Hariton (S&C), K. Jacobs (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	0.50	1,040.00	520.00
Berman,Jake	Senior Manager	United States	8/20/2024	US Income Tax	Weekly federal tax catchup call EY Attendees: J. Berman, J. Mensah, A. Karan, R. Huang	0.30	683.00	204.90
Choudary,Hira	Senior	United States	8/20/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong	0.30	415.00	124.50
Tong,Chia-Hui	Senior Manager	United States	8/20/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong	0.30	683.00	204.90
MacLean,Corrie	Senior	United States	8/20/2024	Non US Tax	8/20/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.60	415.00	249.00
Lowery,Kristie L	National Partner/Principal	United States	8/20/2024	Payroll Tax	Internal regroup on initial outline of FTX employee claims and liquidating trust impacts for allowed vs. disputed claims in preparation for broader internal meeting. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.80	1,040.00	832.00
DeVincenzo,Jennie	Managing Director	United States	8/20/2024	Payroll Tax	Internal regroup on initial outline of FTX employee claims and liquidating trust impacts for allowed vs. disputed claims in preparation for broader internal meeting. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.80	814.00	651.20
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/20/2024	Payroll Tax	Internal regroup on initial outline of FTX employee claims and liquidating trust impacts for allowed vs. disputed claims in preparation for broader internal meeting. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.80	683.00	546.40
Hammon,David Lane	Senior Manager	United States	8/20/2024	Non US Tax	8/20/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.60	683.00	409.80
Suzuki,Jason	Senior Manager	Japan	8/20/2024	Non US Tax	Conference call Quoine PTE 31 March 2021 AFS update EY Attendees: J. Suzuki Other Attendees: S. Li (A&M), S. Tan (Crowe),	1.00	683.00	683.00
Sakaguchi,Masato	Senior	Japan	8/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting about the cut off date on softledger financial accounting system transition related to invoice payment tracker file EY Attendees: J. Suzuki, M. Sakaguchi	0.60	415.00	249.00
Suzuki,Jason	Senior Manager	Japan	8/20/2024	Non US Tax	Quoine PTE - Weekly Check-in Call with Sullivan & Cromwell EY Attendees: J. Suzuki Other Attendees: B. Spitz (FTX), J. Masters (PTE), S. Li (A&M), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), E. Simpson (sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50
Watkins,Michael	Managing Director	United States	8/20/2024	Non US Tax	8/20/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.60	814.00	488.40
Ossanlou,Nina Shehrezade	Manager	United States	8/20/2024	Non US Tax	8/20/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.60	551.00	330.60
Suzuki,Jason	Senior Manager	Japan	8/20/2024	Non US Tax	Meeting about the cut off date on softledger financial accounting system transition related to invoice payment tracker file EY Attendees: J. Suzuki, M. Sakaguchi	0.60	683.00	409.80
Bailey,Doug	Partner/Principal	United States	8/20/2024	Tax Advisory	Meeting to discuss tax technical items in relation to 10/31/24 and beyond tax years EY Attendees: J. Berman, D. Bailey, M. Stevens, L. Lovelace Other Attendees: D. Hariton (S&C), K. Jacobs (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	0.50	866.00	433.00
Di Stefano,Giulia	Senior	United States	8/20/2024	Transfer Pricing	Drafted part g of the master file	3.90	415.00	1,618.50
Di Stefano,Giulia	Senior	United States	8/20/2024	Transfer Pricing	Continued review of the master file	0.90	415.00	373.50
Hammon,David Lane	Senior Manager	United States	8/20/2024	Non US Tax	Correspondence concerning auditor inquires for the FY23 management accounts of FTX Hong Kong Limited	0.30	683.00	204.90

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Senior Manager	United States	8/20/2024	Non US Tax	Correspondences concerning the status of transitioning tax/accounting support for Quoine India from FCIN to EY.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/20/2024	Non US Tax	Correspondences concerning potential conflict of interest of one of the directors of ACM (i.e., the third-party providing tax/accounting support for the FTX Seychelles entities).	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	8/20/2024	Non US Tax	Correspondences regarding the inventory of CbCR notifications needing to be addressed for the FTX foreign entities.	0.50	683.00	341.50
Bailey,Doug	Partner/Principal	United States	8/20/2024	Tax Advisory	Analyze treatment of bankruptcy costs to determine deductibility timing	3.50	866.00	3,031.00
Bailey,Doug	Partner/Principal	United States	8/20/2024	Tax Advisory	Further analysis of tax treatment of post-petition interest	2.30	866.00	1,991.80
Huang,Ricki	Senior	United States	8/20/2024	US Income Tax	Put together a 505b statement for each return filling entity	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/20/2024	US Income Tax	Fill out tax processing request in order to paper mail the 505b statements along with return with specific instructions	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/20/2024	US Income Tax	Determine the necessary steps to be completed for the 505b statements to be effective and accepted by the authorities	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/20/2024	US Income Tax	Determine the address to be mailed to for the 505b statements	1.00	415.00	415.00
S. Figueroa,Carolina	Senior	United States	8/20/2024	Transfer Pricing	General review of master file, proof reading and shared with team	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	8/20/2024	Transfer Pricing	Connect with Phoebe for information requirements for Master File	0.60	415.00	249.00
Lovelace,Lauren	Partner/Principal	United States	8/20/2024	US International Tax	Meeting to discuss tax technical items in relation to 10/31/24 and beyond tax years EY Attendees: J. Berman, D. Bailey, M. Stevens, L. Lovelace Other Attendees: D. Hariton (S&C), K. Jacobs (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	0.50	866.00	433.00
Lovelace,Lauren	Partner/Principal	United States	8/20/2024	US International Tax	Reviewing status of potential Bahamas taxation of non-Bahamian entities based on real estate or other nexus	0.30	866.00	259.80
Lovelace,Lauren	Partner/Principal	United States	8/20/2024	US International Tax	preparation for issues to be addressed at next week's meeting with advisors	0.50	866.00	433.00
Asim,Malik Umer	Senior	United States	8/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow-up with EY Cyprus team on the preparation of 2021 - 2023 FS for FTX Innovatia.	0.50	415.00	207.50
Vasic,Dajana	Staff	Switzerland/Lichtenstein	8/21/2024	Non US Tax	FTX Europe AG / Tax return 23 / review of tax return 23 to J Steiner (EY) as well as further procedure	1.40	236.00	330.40
Steiner,Jan	Staff	Switzerland/Lichtenstein	8/21/2024	Non US Tax	FTX Europe AG/ Tax Return 2023 / Added Missing required Documents to Tax Return and modified accordingly	0.70	236.00	165.20
Chachan,Aparajita	Senior	India	8/21/2024	Non US Tax	Updating the list of information to be received from FCIN and marking priority levels on the same	0.60	415.00	249.00
Madras,Hussain	Senior Manager	India	8/21/2024	Non US Tax	Preliminary review of the list of information to be received from FCIN and marking priority levels on the same	0.40	683.00	273.20
Madras,Hussain	Senior Manager	India	8/21/2024	Non US Tax	Response to S&C with updates with respect to distribution of Quoine India's shares from FTX Japan KK to FTX Japan Holdings KK on Japan TRC, PAN & TAN applications in India, and Valuation	0.10	683.00	68.30
Bieganski,Walter	Client Serving Contractor WB	United States	8/21/2024	US State and Local Tax	Review of advice egarding California tax treatment of transfers to the liquidating trust	3.00	200.00	600.00
Bieganski,Walter	Client Serving Contractor WB	United States	8/21/2024	US State and Local Tax	Provide comments regarding California tax treatment of liquidating trust.	1.00	200.00	200.00
Hall,Emily Melissa	Manager	United States	8/21/2024	US State and Local Tax	Review Iowa prior return to determine population of consolidated schedule for current year return	0.50	551.00	275.50
Hall,Emily Melissa	Manager	United States	8/21/2024	US State and Local Tax	Review Iowa corporate income tax 2022 instructions to determine proper approach for completing consolidated schedule per M. Musano's (EY) question	0.60	551.00	330.60
Hall,Emily Melissa	Manager	United States	8/21/2024	US State and Local Tax	Follow-up email to B. Nolan (EY) concerning which Iowa tax year form to use for fiscal year period	0.20	551.00	110.20
Hall,Emily Melissa	Manager	United States	8/21/2024	US State and Local Tax	Review Maryland returns for two additional FTX entities and provide comments to preparers.	0.80	551.00	440.80
Hall,Emily Melissa	Manager	United States	8/21/2024	US State and Local Tax	Review Oklahoma income tax returns for two FTX entities and provide comments to preparer.	0.70	551.00	385.70
Hall,Emily Melissa	Manager	United States	8/21/2024	US State and Local Tax	Review Virginia returns for two additional FTX entities and provide comments to preparers.	0.90	551.00	495.90
Hall,Emily Melissa	Manager	United States	8/21/2024	US State and Local Tax	Review Pennsylvania income tax returns for two FTX entities and provide comments to preparer.	0.80	551.00	440.80
Hall,Emily Melissa	Manager	United States	8/21/2024	US State and Local Tax	Review Alabama return for additional FTX entity and provide comments to preparer.	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	8/21/2024	US State and Local Tax	Review Tennessee return for additional FTX entity and provide comments to preparer.	0.50	551.00	275.50
Musano,Matthew Albert	Senior Manager	United States	8/21/2024	US State and Local Tax	Provide comments regarding California tax treatment of liquidating trust	1.40	683.00	956.20
Yang,Ella	Senior	United States	8/21/2024	US State and Local Tax	Updating Alabama e-file attachment in OneSource Income Tax Software per manager's comments.	0.20	415.00	83.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yang,Ella	Senior	United States	8/21/2024	US State and Local Tax	Updated Louisiana attachment in OneSource tax preparation Software.	0.20	415.00	83.00
Inker,Brian	Senior	United States	8/21/2024	Transfer Pricing	Correspondences regarding FY23 MF and associated preparation continued	0.70	415.00	290.50
Bost,Anne	Managing Director	United States	8/21/2024	Transfer Pricing	Review fy 2022 master file	1.70	814.00	1,383.80
Bost,Anne	Managing Director	United States	8/21/2024	Transfer Pricing	Continue to review fy 2022 master file	1.20	814.00	976.80
S. Figueroa,Carolina	Senior	United States	8/21/2024	Transfer Pricing	Final review and edits on Master File including new comments and final version to share	3.60	415.00	1,494.00
Suzuki,Jason	Senior Manager	Japan	8/21/2024	Non US Tax	Coordination/correspondence related to payroll transition of contracts of former FTX Japan KK contractors to Quoine PTE contractors_4 communication to individuals	0.70	683.00	478.10
Suzuki,Jason	Senior Manager	Japan	8/21/2024	Non US Tax	Correspondence with FTX CFO related to bank account operations for FTX Japan Holdings KK	0.30	683.00	204.90
Mizutani,Rie	Manager	Japan	8/21/2024	Non US Tax	Preparation/review of tax forms required to document for India tax authorities the transfer of Quoine India shares from FTX Japan KK to FTX Japan Holdings KK_2	1.50	551.00	826.50
Sakaguchi,Masato	Senior	Japan	8/21/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Raise an application in the "JIRA" tracking software used by FTX Japan Holdings KK for payment procedure of Quoine PTE	0.70	415.00	290.50
Sakaguchi,Masato	Senior	Japan	8/21/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Log in and taking guidance of western alliance bank internet banking system	1.10	415.00	456.50
Sakaguchi,Masato	Senior	Japan	8/21/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation payment method of tax of FTX Japan Holdings KK (bank accounts held by FTX Japan Holdings KK may not support payment of national tax)	2.30	415.00	954.50
Poloner,Seth	Managing Director	United States	8/21/2024	Information Reporting	Research regarding disputed claims reserve	0.60	814.00	488.40
Poloner,Seth	Managing Director	United States	8/21/2024	Information Reporting	Research regarding trust reporting	0.50	814.00	407.00
Poloner,Seth	Managing Director	United States	8/21/2024	Information Reporting	Review tax issues outline	0.20	814.00	162.80
DeVincenzo,Jennie	Managing Director	United States	8/21/2024	Payroll Tax	Review of initial draft preparation on employee claims and liquidation trust impacts with allowed vs. disputed claims as prepared by K.Wrenn (EY.	0.70	814.00	569.80
Tong,Chia-Hui	Senior Manager	United States	8/21/2024	Project Management Office Transition	Finalize agenda items for FTX team touchpoint	1.70	683.00	1,161.10
Tong,Chia-Hui	Senior Manager	United States	8/21/2024	Project Management Office Transition	Prepare weekly status update slide on tax compliance deliverables for Alvarez and Marsal deck	1.40	683.00	956.20
Choudary,Hira	Senior	United States	8/21/2024	Project Management Office Transition	Work on PMO open items related to tax workstreams	3.60	415.00	1,494.00
Taikouris,Anastasios	Manager	Cyprus	8/21/2024	Non US Tax	Tax Manager's high level review of information gathered by the ACR team for Innovatia 2021 FS preparation.	0.80	551.00	440.80
Liassides,Petros	Partner/Principal	Cyprus	8/21/2024	Non US Tax	Tax Partner's high level review of information gathered by the ACR team for Innovatia 2021 FS preparation.	0.40	866.00	346.40
Socratos,Christoforos	Partner/Principal	Cyprus	8/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of data gathering information for Innovatia 2021 FS preparation	0.90	866.00	779.40
Kyriakides,Stavros	Senior Manager	Cyprus	8/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Analyze documentation for 2021 for Innovatia in order to identify adjusting entries to be posted in the TB and preparation of comprehensive email with attention points and findings to be sent to central team to be forwarded to the client	2.90	683.00	1,980.70
Michael,Yiannis	Senior	Cyprus	8/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Analyze documentation for 2021 for Innovatia and comparing 2020 TB with 2021 opening balances to identify inconsistencies and missing accounts.	1.30	415.00	539.50
McPhee,Tiffany	Manager	BBC Region	8/21/2024	Non US Tax	Follow-up re registered agentes and current status regarding economic substance	0.50	551.00	275.50
Sangster,Mark	Senior	BBC Region	8/21/2024	Non US Tax	Providing guidance for client to submit BVI CbCR notification, and final review of submission documents	1.40	415.00	581.00
Ossanolou,Nina Shehrezade	Manager	United States	8/21/2024	Non US Tax	Draft required documents for CbCR notifications filings for the client for them to fill out necessary information to be able to file the notifications, along with details explaining each and instructions on how to proceed	1.30	551.00	716.30
Ossanolou,Nina Shehrezade	Manager	United States	8/21/2024	Non US Tax	Sending an update request to Tricor to gather if there have been any updates on the FS audit and other filings.	0.60	551.00	330.60
MacLean,Corrie	Senior	United States	8/21/2024	Non US Tax	Review OGM deliverables for Japan entities and prepare list of transition deliverables	3.50	415.00	1,452.50
Berman,Jake	Senior Manager	United States	8/21/2024	US Income Tax	Continued cleanup of tax return workpaper files	1.20	683.00	819.60
Scott,James	Client Serving Contractor JS	United States	8/21/2024	US Income Tax	Review of federal tax analysis related to Plan implementation	1.60	600.00	960.00
Davis,Christine	Manager	United States	8/21/2024	US Income Tax	Review correspondences from Sub C team and revise summary outline in accordance with Sub C team's recommendations; draft correspondence to Sub C team regarding revised outline	1.90	551.00	1,046.90
Dubroff,Andy	Managing Director	United States	8/21/2024	Tax Advisory	Analysis of documents regarding reorganization	0.50	814.00	407.00
Zhuo,Melody	Senior	United States	8/21/2024	US International Tax	FTX international tax compliance - technical issue communication	1.80	415.00	747.00
Zhuo,Melody	Senior	United States	8/21/2024	US International Tax	FTX international tax compliance - technical issue review	2.00	415.00	830.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
DeVincenzo,Jennie	Managing Director	United States	8/21/2024	Payroll Tax	Meeting to discuss liquidating trust impacts to employee claims (allowed and disputed), interest. EY Attendees: D. Bailey, J. DeVincenzo, K. Lowery, K. Wrenn, L. Lovelace, S. LaGarde, R. Walker	0.50	814.00	407.00
Lowery,Kristie L	National Partner/Principal	United States	8/21/2024	Payroll Tax	Meeting to discuss liquidating trust impacts to employee claims (allowed and disputed), interest. EY Attendees: D. Bailey, J. DeVincenzo, K. Lowery, K. Wrenn, L. Lovelace, S. LaGarde, R. Walker	0.50	1,040.00	520.00
Katsnelson,David	Senior Manager	United States	8/21/2024	Transfer Pricing	8/21/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanlou	0.20	683.00	136.60
Bost,Anne	Managing Director	United States	8/21/2024	Transfer Pricing	8/21/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanlou	0.20	814.00	162.80
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/21/2024	Payroll Tax	Meeting to discuss liquidating trust impacts to employee claims (allowed and disputed), interest. EY Attendees: D. Bailey, J. DeVincenzo, K. Lowery, K. Wrenn, L. Lovelace, S. LaGarde, R. Walker	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	8/21/2024	Non US Tax	Conference call Quoine Vietnam outstanding receivables EY Attendees: J. Suzuki Other Attendees: N. Vu (GT),	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	8/21/2024	Non US Tax	Meeting about application procedure of residence certificate related Quoine India share transfer EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.50	683.00	1,024.50
Suzuki,Jason	Senior Manager	Japan	8/21/2024	Non US Tax	bF weekly check-in Call bitFlyer with Sullivan & Cromwell EY Attendees: J. Suzuki Other Attendees: K. Takahashi (FTX), B. Spitz (FTX), J. Masters (PTE), S. Li (A&M), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), M. Miyazaki (BF), R. Sasaki (BF), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50
Mizutani,Rie	Manager	Japan	8/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting about application procedure of residence certificate related Quoine India share transfer EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.50	551.00	826.50
Sakaguchi,Masato	Senior	Japan	8/21/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting about application procedure of residence certificate related Quoine India share transfer EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.50	415.00	622.50
Hammon,David Lane	Senior Manager	United States	8/21/2024	Non US Tax	8/21/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanlou	0.20	683.00	136.60
DeVincenzo,Jennie	Managing Director	United States	8/21/2024	Payroll Tax	Working session to prepare and discuss response to IRS employment tax audit response to statute extension request. EY Attendees: K. Wrenn, J. DeVincenzo	0.80	814.00	651.20
Zhuo,Melody	Senior	United States	8/21/2024	US International Tax	8/21/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanlou	0.20	415.00	83.00
Farrar,Anne	Partner/Principal	United States	8/21/2024	Project Management Office Transition	FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. EY Attendees: H. Choudary, A. Farrar, C. Tong	0.10	866.00	86.60
Ossanlou,Nina Shehrezade	Manager	United States	8/21/2024	Non US Tax	8/21/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanlou	0.20	551.00	110.20
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/21/2024	Payroll Tax	Working session to prepare and discuss response to IRS employment tax audit response to statute extension request. EY Attendees: K. Wrenn, J. DeVincenzo	0.80	683.00	546.40
Scott,James	Client Serving Contractor JS	United States	8/21/2024	US Income Tax	8/21/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanlou	0.20	600.00	120.00
Walker,Rachael Leigh Braswell	Partner/Principal	United States	8/21/2024	Payroll Tax	Meeting to discuss liquidating trust impacts to employee claims (allowed and disputed), interest. EY Attendees: D. Bailey, J. DeVincenzo, K. Lowery, K. Wrenn, L. Lovelace, S. LaGarde, R. Walker	0.50	866.00	433.00
LaGarde,Stephen	Partner/Principal	United States	8/21/2024	Payroll Tax	Meeting to discuss liquidating trust impacts to employee claims (allowed and disputed), interest. EY Attendees: D. Bailey, J. DeVincenzo, K. Lowery, K. Wrenn, L. Lovelace, S. LaGarde, R. Walker	0.50	866.00	433.00
DeVincenzo,Jennie	Managing Director	United States	8/21/2024	Payroll Tax	Meeting to walk through agenda topics, agree on talk points and speakers and allotted time slots in advance of EY-FTX workshop meeting EY Attendees: C. Tong, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, L. Lovelace, S. Poloner	0.50	814.00	407.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Choudary,Hira	Senior	United States	8/21/2024	Project Management Office Transition	FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. EY Attendees: H. Choudary, A. Farrar, C. Tong	0.10	415.00	41.50
Tong,Chia-Hui	Senior Manager	United States	8/21/2024	Project Management Office Transition	FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. EY Attendees: H. Choudary, A. Farrar, C. Tong	0.10	683.00	68.30
Poloner,Seth	Managing Director	United States	8/21/2024	Information Reporting	Meeting to walk through agenda topics, agree on talk points and speakers and allotted time slots in advance of EY-FTX workshop meeting EY Attendees: C. Tong, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, L. Lovelace, S. Poloner	0.50	814.00	407.00
Berman,Jake	Senior Manager	United States	8/21/2024	US Income Tax	Meeting to walk through agenda topics, agree on talk points and speakers and allotted time slots in advance of EY-FTX workshop meeting EY Attendees: C. Tong, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, L. Lovelace, S. Poloner	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	United States	8/21/2024	US Income Tax	Meeting to walk through agenda topics, agree on talk points and speakers and allotted time slots in advance of EY-FTX workshop meeting EY Attendees: C. Tong, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, L. Lovelace, S. Poloner	0.50	600.00	300.00
Tong,Chia-Hui	Senior Manager	United States	8/21/2024	Project Management Office Transition	Meeting to walk through agenda topics, agree on talk points and speakers and allotted time slots in advance of EY-FTX workshop meeting EY Attendees: C. Tong, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, L. Lovelace, S. Poloner	0.50	683.00	341.50
Massengill,Clint	Managing Director	United States	8/21/2024	US Income Tax	Meeting to walk through agenda topics, agree on talk points and speakers and allotted time slots in advance of EY-FTX workshop meeting EY Attendees: C. Tong, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, L. Lovelace, S. Poloner	0.50	814.00	407.00
Hammon,David Lane	Senior Manager	United States	8/21/2024	Non US Tax	8/21/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou Other Attendees: D. Johnston (A&M),	0.20	683.00	136.60
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/21/2024	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia to discuss overall progress and status of deliverables, review open action items, and address questions EY Attendees: C. Tong, D. Hammon, D. Bailey, J. Berman, J. Scott, K. Wrenn Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	0.30	683.00	204.90
Ossanolou,Nina Shehrezade	Manager	United States	8/21/2024	Non US Tax	8/21/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou Other Attendees: D. Johnston (A&M),	0.20	551.00	110.20
Scott,James	Client Serving Contractor JS	United States	8/21/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia to discuss overall progress and status of deliverables, review open action items, and address questions EY Attendees: C. Tong, D. Hammon, D. Bailey, J. Berman, J. Scott, K. Wrenn Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	0.30	600.00	180.00
MacLean,Corrie	Senior	United States	8/21/2024	Non US Tax	8/21/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanolou	0.20	415.00	83.00
Berman,Jake	Senior Manager	United States	8/21/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia to discuss overall progress and status of deliverables, review open action items, and address questions EY Attendees: C. Tong, D. Hammon, D. Bailey, J. Berman, J. Scott, K. Wrenn Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/21/2024	Non US Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia to discuss overall progress and status of deliverables, review open action items, and address questions EY Attendees: C. Tong, D. Hammon, D. Bailey, J. Berman, J. Scott, K. Wrenn Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	0.30	683.00	204.90
MacLean,Corrie	Senior	United States	8/21/2024	Non US Tax	8/21/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou Other Attendees: D. Johnston (A&M),	0.20	415.00	83.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Tong,Chia-Hui	Senior Manager	United States	8/21/2024	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia to discuss overall progress and status of deliverables, review open action items, and address questions EY Attendees: C. Tong, D. Hammon, D. Bailey, J. Berman, J. Scott, K. Wrenn Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	0.30	683.00	204.90
Bailey,Doug	Partner/Principal	United States	8/21/2024	Tax Advisory	Meeting to discuss liquidating trust impacts to employee claims (allowed and disputed), interest. EY Attendees: D. Bailey, J. DeVincenzo, K. Lowery, K. Wrenn, L. Lovelace, S. LaGarde, R. Walker	0.50	866.00	433.00
Bailey,Doug	Partner/Principal	United States	8/21/2024	Tax Advisory	Meeting to walk through agenda topics, agree on talk points and speakers and allotted time slots in advance of EY-FTX workshop meeting EY Attendees: C. Tong, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, L. Lovelace, S. Poloner	0.50	866.00	433.00
Bailey,Doug	Partner/Principal	United States	8/21/2024	Tax Advisory	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia to discuss overall progress and status of deliverables, review open action items, and address questions EY Attendees: C. Tong, D. Hammon, D. Bailey, J. Berman, J. Scott, K. Wrenn Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	0.30	866.00	259.80
Di Stefano,Giulia	Senior	United States	8/21/2024	Transfer Pricing	Addressed questions on cber notification for Irish entity	0.90	415.00	373.50
Di Stefano,Giulia	Senior	United States	8/21/2024	Transfer Pricing	Drafted email to ey team on evaluation of Irish entity compliance	0.60	415.00	249.00
Di Stefano,Giulia	Senior	United States	8/21/2024	Transfer Pricing	Reviewed scope part of the master file	1.10	415.00	456.50
Di Stefano,Giulia	Senior	United States	8/21/2024	Transfer Pricing	8/21/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanlou	0.20	415.00	83.00
Hammon,David Lane	Senior Manager	United States	8/21/2024	Non US Tax	Prep for weekly meeting with FTX CFO and CAO	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	8/21/2024	Non US Tax	Correspondences regarding next steps for preparing the valuation report for Quoine India.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	8/21/2024	Non US Tax	Correspondences clarifying the requirements for the FTX Seychelles entities to maintain copies of their management accounts at their registered addresses in Seychelles.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	8/21/2024	Non US Tax	Correspondences clarifying the scope of services being performed by ACM to support the tax/accounting compliance obligations of the FTX Seychelles entities.	0.20	683.00	136.60
Bailey,Doug	Partner/Principal	United States	8/21/2024	Tax Advisory	Issues related to return of seized assets by the DOJ	3.70	866.00	3,204.20
Bailey,Doug	Partner/Principal	United States	8/21/2024	Tax Advisory	Further analysis as to tax treatment of Bahamian bankruptcy interactions	3.50	866.00	3,031.00
Bailey,Doug	Partner/Principal	United States	8/21/2024	Tax Advisory	Refinements to agenda and content for August 26-27 summit	0.70	866.00	606.20
Huang,Ricki	Senior	United States	8/21/2024	US Income Tax	Printed out the 505b statements and returns	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/21/2024	US Income Tax	Determine the logistics with the tax processing team to coordinate client, engagement team and their team in order to complete the mailing	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	8/21/2024	US Income Tax	Contacted client to get approval for the logistics proposed by engagement team	2.00	415.00	830.00
Yang,Rachel Sim	Senior Manager	United States	8/21/2024	US International Tax	FTX Group master file review	2.00	683.00	1,366.00
S. Figueroa,Carolina	Senior	United States	8/21/2024	Transfer Pricing	Final review and edits on Master File, review new comments and final version ready to share	3.60	415.00	1,494.00
Lovelace,Lauren	Partner/Principal	United States	8/21/2024	US International Tax	8/21/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, G. Stefano, J. Scott, L. Lovelace, M. Zhuo, N. Ossanlou	0.20	866.00	173.20
Lovelace,Lauren	Partner/Principal	United States	8/21/2024	US International Tax	Meeting to discuss liquidating trust impacts to employee claims (allowed and disputed), interest. EY Attendees: D. Bailey, J. DeVincenzo, K. Lowery, K. Wrenn, L. Lovelace, S. LaGarde, R. Walker	0.50	866.00	433.00
Lovelace,Lauren	Partner/Principal	United States	8/21/2024	US International Tax	Meeting to walk through agenda topics, agree on talk points and speakers and allotted time slots in advance of EY-FTX workshop meeting EY Attendees: C. Tong, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, L. Lovelace, S. Poloner	0.50	866.00	433.00
Lovelace,Lauren	Partner/Principal	United States	8/21/2024	US International Tax	Analyzing interest characterization for amounts to be paid to claimants	0.80	866.00	692.80
Lovelace,Lauren	Partner/Principal	United States	8/21/2024	US International Tax	Analyzing potential tax issues associated with employee claims going into trust or another vehicle	1.70	866.00	1,472.20
Oyetunde,Oyebode	Manager	United States	8/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of 2021 draft TB for FTX Innovatia	2.50	551.00	1,377.50
Asim,Malik Umer	Senior	United States	8/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Review and respond the emails related to FY2021 draft TB for FTX Innovatia Ltd.	0.50	415.00	207.50
Chachan,Aparajita	Senior	India	8/22/2024	Non US Tax	Respond to EY Japan's queries on the list of information to be received from FCIN and marking priority levels on the same	0.20	415.00	83.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
B,Bharath	Senior	India	8/22/2024	Non US Tax	Updating the checklist outlining steps to obtain India tax registrations for FTX Japan and FTX Japan Holdings, incorporating response to the comments shared by EY Japan (including comments on the charter documents)	0.20	415.00	83.00
B,Bharath	Senior	India	8/22/2024	Non US Tax	Preparation of list of requirements from S&C for moving the PAN and TAN applications of FTX Japan KK and FTX Japan Holdings KK in India	0.10	415.00	41.50
Buduguntae,Shashanka	Partner/Principal	India	8/22/2024	Non US Tax	Review of the proposal for going forward compliances for Quoine India	0.10	866.00	86.60
Madras,Hussain	Senior Manager	India	8/22/2024	Non US Tax	Preliminary review of list of requirements from S&C for moving the PAN and TAN applications of FTX Japan KK and FTX Japan Holdings KK in India	0.10	683.00	68.30
Madras,Hussain	Senior Manager	India	8/22/2024	Non US Tax	Preliminary review of the response to EY Japan's queries on the list of information to be received from FCIN and marking priority levels on the same	0.10	683.00	68.30
Bieganski,Walter	Client Serving Contractor WB	United States	8/22/2024	US State and Local Tax	Review of batch 3 of separate company state tax returns due post-8/15.	3.50	200.00	700.00
Hall,Emily Melissa	Manager	United States	8/22/2024	US State and Local Tax	Draft Montana consolidated return for FTX entities	1.90	551.00	1,046.90
Hall,Emily Melissa	Manager	United States	8/22/2024	US State and Local Tax	Draft Oregon consolidated return for FTX entities.	2.20	551.00	1,212.20
Hall,Emily Melissa	Manager	United States	8/22/2024	US State and Local Tax	Review Florida statute and regulation concerning treatment of capital gain carryforward.	0.70	551.00	385.70
Hall,Emily Melissa	Manager	United States	8/22/2024	US State and Local Tax	Email to W. Bieganski (EY) concerning Florida capital gain carryforward approach for FTX entity	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	8/22/2024	US State and Local Tax	Compute Washington Business & Occupation tax exposure for July 2024 for FTX entity.	1.60	551.00	881.60
Perales,Stephanie	Senior	United States	8/22/2024	US State and Local Tax	Prepare Tennessee separate company tax return for FTX entity	0.80	415.00	332.00
Perales,Stephanie	Senior	United States	8/22/2024	US State and Local Tax	Prepare Pennsylvania separate company tax return for FTX entity	0.60	415.00	249.00
Perales,Stephanie	Senior	United States	8/22/2024	US State and Local Tax	Prepare Oklahoma separate company tax return for FTX entity.	0.80	415.00	332.00
Perales,Stephanie	Senior	United States	8/22/2024	US State and Local Tax	Prepare Louisiana separate company tax return for FTX entity.	1.10	415.00	456.50
Bost,Anne	Managing Director	United States	8/22/2024	Transfer Pricing	Confirm due dates for country by country notifications	0.40	814.00	325.60
Bost,Anne	Managing Director	United States	8/22/2024	Transfer Pricing	Correspondence regarding gain from digital asset sales	0.80	814.00	651.20
Frapolly,Brody	Senior	United States	8/22/2024	Transfer Pricing	Updating TPD and OGM tracker	2.90	415.00	1,203.50
Suzuki,Jason	Senior Manager	Japan	8/22/2024	Non US Tax	Preparation/review of tax forms required to document for India tax authorities the transfer of Quoine India shares from FTX Japan KK to FTX Japan Holdings KK. excel file questionnaire responses for EY India/S&C requests	0.70	683.00	478.10
Suzuki,Jason	Senior Manager	Japan	8/22/2024	Non US Tax	Review calculation prepared by auditor Crowe Howrath to amend the 31 March 2021 financial statements for Quoine PTE	1.20	683.00	819.60
Suzuki,Jason	Senior Manager	Japan	8/22/2024	Non US Tax	Review/update/send to Fair consulting a 70 item information request required for historical information related to preparation for closing Quoine India Pte Ltd	3.30	683.00	2,253.90
Mizutani,Rie	Manager	Japan	8/22/2024	Non US Tax	For the Quoine PTE, understand and examine the background of the GST revision in the previous fiscal year	1.00	551.00	551.00
Sakaguchi,Masato	Senior	Japan	8/22/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Search for invoices of Quoine PTE debited from FTX Japan KK bank account	2.80	415.00	1,162.00
Sakaguchi,Masato	Senior	Japan	8/22/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - correspondence with Quoine PTE members, request to send invoices to FTX Japan Holdings KK finance team	1.50	415.00	622.50
Taniguchi,Keisuke	Senior Manager	Japan	8/22/2024	Non US Tax	Update transition package for FTX Japan KK	0.50	683.00	341.50
Poloner,Seth	Managing Director	United States	8/22/2024	Information Reporting	Research re disputed ownership funds	2.00	814.00	1,628.00
Tong,Chia-Hui	Senior Manager	United States	8/22/2024	Project Management Office Transition	Finalize updates to weekly tax compliance status for Alvarez and Marsal deck	1.80	683.00	1,229.40
Tong,Chia-Hui	Senior Manager	United States	8/22/2024	Project Management Office Transition	Review open work tracker items for tax compliance and runbook work	1.40	683.00	956.20
Espley-Ault,Olivia	Senior Manager	BBC Region	8/22/2024	Non US Tax	Respond to Melody Zhou's email on FTX Ventures Ltd (BVI) is transferring an interest in Lightspeed Faction Fund I, LP (Cayman Islands) to Lightspeed Faction Fund I GP, LLC (US)	0.40	683.00	273.20
McPhee,Tiffany	Manager	BBC Region	8/22/2024	Non US Tax	Follow-up re RA and scheduling with RA.	0.30	551.00	165.30
Ossanlou,Nina Shehrezade	Manager	United States	8/22/2024	Non US Tax	Review emails received on corporate documents for SG entity to be picked up by TLB.	0.50	551.00	275.50
Ossanlou,Nina Shehrezade	Manager	United States	8/22/2024	Non US Tax	Addressing technology updates and concerns for the client platform, gathering shareholder resolutions to share with FFP for signing rights for Kurt and Mary	0.70	551.00	385.70
MacLean,Corrie	Senior	United States	8/22/2024	Non US Tax	Prepare prime subcontractor memos and communication to Switzerland for the SFTA follow up discussions, change of securities dealer registration and de-registration, and advice on qualified intermediary confirmations	3.20	415.00	1,328.00
Berman,Jake	Senior Manager	United States	8/22/2024	US Income Tax	Researching tax technical issues for 10/31/24 tax year items	0.70	683.00	478.10
Massengill,Clint	Managing Director	United States	8/22/2024	US Income Tax	Research technical tax matter	3.50	814.00	2,849.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Davis,Christine	Manager	United States	8/22/2024	US Income Tax	Review correspondence from A. Sargent regarding summary outline of tax analysis and revise analysis in accordance with A. Sargent's recommendations; draft correspondence to D. Bailey regarding summary outline	0.40	551.00	220.40
Davis,Christine	Manager	United States	8/22/2024	US Income Tax	Review and analyze analysis regarding and correspondence form A. Dubroff regarding substantive consolidation	0.80	551.00	440.80
Dubroff,Andy	Managing Director	United States	8/22/2024	Tax Advisory	Review and revise CDavis outline re: income inclusion analysis	3.00	814.00	2,442.00
Jayanthi,Lakshmi	Senior Manager	United States	8/22/2024	US International Tax	Research and email exchange on the Bahamian tax implications of transferring assets from Bahamas to the trust	3.30	683.00	2,253.90
Katelas,Andreas	Manager	United States	8/22/2024	Tax Advisory	Calculation of asset basis in assessment of potential gain/loss	1.10	551.00	606.10
Zhuo,Melody	Senior	United States	8/22/2024	US International Tax	FTX international tax compliance - file organization	1.00	415.00	415.00
Zhuo,Melody	Senior	United States	8/22/2024	US International Tax	FTX international tax compliance - entity info documentation	3.00	415.00	1,245.00
Sargent,Amy Johannah	Managing Director	United States	8/22/2024	US International Tax	Meeting to discuss outline of income inclusion analysis EY Attendees: C. Davis, D. Bailey, A. Dubroff, A. Sargent, J. Blank	0.50	814.00	407.00
Dubroff,Andy	Managing Director	United States	8/22/2024	US International Tax	Meeting to discuss outline of income inclusion analysis EY Attendees: C. Davis, D. Bailey, A. Dubroff, A. Sargent, J. Blank	0.50	814.00	407.00
McComber,Donna	National Partner/Principal	United States	8/22/2024	Transfer Pricing	Meeting to discuss outstanding OGM deliverables, 2023 Master File, outstanding memos, and Local Country compliance EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.70	1,040.00	728.00
Davis,Christine	Manager	United States	8/22/2024	US Income Tax	Meeting to discuss outline of income inclusion analysis EY Attendees: C. Davis, D. Bailey, A. Dubroff, A. Sargent, J. Blank	0.50	551.00	275.50
Choudary,Hira	Senior	United States	8/22/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong	0.30	415.00	124.50
Ossanolou,Nina Shehrezade	Manager	United States	8/22/2024	Non US Tax	Meeting to review the EYI checklist for all deliverables and critical client communication. EY Attendees: C. MacLean, N. Ossanolou	0.40	551.00	220.40
MacLean,Corrie	Senior	United States	8/22/2024	Non US Tax	Meeting to review the EYI checklist for all deliverables and critical client communication. EY Attendees: C. MacLean, N. Ossanolou	0.40	415.00	166.00
Ossanolou,Nina Shehrezade	Manager	United States	8/22/2024	Non US Tax	8/22/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, N. Ossanolou	0.40	551.00	220.40
MacLean,Corrie	Senior	United States	8/22/2024	Non US Tax	8/22/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, N. Ossanolou	0.40	415.00	166.00
Choudary,Hira	Senior	United States	8/22/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Tong, D. Neziroski	0.50	415.00	207.50
Tong,Chia-Hui	Senior Manager	United States	8/22/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong	0.30	683.00	204.90
Neziroski,David	Consultant	United States	8/22/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Tong, D. Neziroski	0.50	445.00	222.50
Tong,Chia-Hui	Senior Manager	United States	8/22/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Tong, D. Neziroski	0.50	683.00	341.50
Bost,Anne	Managing Director	United States	8/22/2024	Transfer Pricing	Discussion around bankruptcy expenses on a go forward tax basis EY Attendees: J. Berman, T. Ashkar, A. Bost, J. Scott, L. Lovelace, A. Shapiro, D. Bailey	0.30	814.00	244.20
Ashkar,Tayer	Senior Manager	United States	8/22/2024	US Income Tax	Discussion around bankruptcy expenses on a go forward tax basis EY Attendees: J. Berman, T. Ashkar, A. Bost, J. Scott, L. Lovelace, A. Shapiro, D. Bailey	0.30	683.00	204.90
Berman,Jake	Senior Manager	United States	8/22/2024	US Income Tax	Discussion around bankruptcy expenses on a go forward tax basis EY Attendees: J. Berman, T. Ashkar, A. Bost, J. Scott, L. Lovelace, A. Shapiro, D. Bailey	0.30	683.00	204.90
Suzuki,Jason	Senior Manager	Japan	8/22/2024	Non US Tax	Meeting about how to respond questions from external consultant Trico about 2021/03 financial statements for Quoine PTE tax returns EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.20	683.00	819.60
Scott,James	Client Serving Contractor JS	United States	8/22/2024	US Income Tax	Discussion around bankruptcy expenses on a go forward tax basis EY Attendees: J. Berman, T. Ashkar, A. Bost, J. Scott, L. Lovelace, A. Shapiro, D. Bailey	0.30	600.00	180.00
Shapiro,Andrew	Manager	United States	8/22/2024	US International Tax	Discussion around bankruptcy expenses on a go forward tax basis EY Attendees: J. Berman, T. Ashkar, A. Bost, J. Scott, L. Lovelace, A. Shapiro, D. Bailey	0.30	551.00	165.30
Berman,Jake	Senior Manager	United States	8/22/2024	US Income Tax	Discussion around FTX tax reporting on a go forward basis EY Attendees: J. Berman, D. Bailey, S. Poloner, C. Massengill, L. Lovelace	0.40	683.00	273.20

Exhibit D**Summary of Fees by Professional**

For the Period August 1, 2024 through August 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Massengill, Clint	Managing Director	United States	8/22/2024	US Income Tax	Discussion around FTX tax reporting on a go forward basis EY Attendees: J. Berman, D. Bailey, S. Poloner, C. Massengill, L. Lovelace	0.40	814.00	325.60
Poloner, Seth	Managing Director	United States	8/22/2024	Information Reporting	Discussion around FTX tax reporting on a go forward basis EY Attendees: J. Berman, D. Bailey, S. Poloner, C. Massengill, L. Lovelace	0.40	814.00	325.60
Buduguntae, Shashanka	Partner/Principal	India	8/22/2024	Non US Tax	Internal discussion in preparation of call with S&C and Khaitan on date of transfer, date of execution of STA or Board resolution by Quoine India, and Status of India tax registrations of FTX Japan and Japan Holdings. EY Attendees: S. Buduguntae, B. Bharath, H. Madrasi	0.40	866.00	346.40
Goyal, Rahul	Senior	India	8/22/2024	Non US Tax	Call with S&C and Khaitan on date of transfer, date of execution of STA or Board resolution by Quoine India, Status of India tax registrations of FTX Japan and Japan Holdings, and When to execute the share transfer agreement. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, M. Nayak, A. Shenoy, R. Goyal. Other Attendees: D. Dutta (khaitanco), H. Kim (SC), F. Ferdinandi (Sullivan and Cromwell), M. Rathor (khaitanco), N. Mehta (sullcrom), M. Thakur (khaitanco.com), J. Patton (Sullcrom), A. Courroy (Sullcrom),	0.50	415.00	207.50
Shenoy, Adithya	Partner/Principal	India	8/22/2024	Non US Tax	Call with S&C and Khaitan on date of transfer, date of execution of STA or Board resolution by Quoine India, Status of India tax registrations of FTX Japan and Japan Holdings, and When to execute the share transfer agreement. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, M. Nayak, A. Shenoy, R. Goyal. Other Attendees: D. Dutta (khaitanco), H. Kim (SC), F. Ferdinandi (Sullivan and Cromwell), M. Rathor (khaitanco), N. Mehta (sullcrom), M. Thakur (khaitanco.com), J. Patton (Sullcrom), A. Courroy (Sullcrom),	0.50	866.00	433.00
Madrasi, Hussain	Senior Manager	India	8/22/2024	Non US Tax	Internal discussion in preparation of call with S&C and Khaitan on date of transfer, date of execution of STA or Board resolution by Quoine India, and status of India tax registrations of FTX Japan and Japan Holdings. EY Attendees: S. Buduguntae, B. Bharath, H. Madrasi	0.40	683.00	273.20
B, Bharath	Senior	India	8/22/2024	Non US Tax	Internal discussion in preparation of call with S&C and Khaitan on date of transfer, date of execution of STA or Board resolution by Quoine India, and status of India tax registrations of FTX Japan and Japan Holdings. EY Attendees: S. Buduguntae, B. Bharath, H. Madrasi	0.40	415.00	166.00
Buduguntae, Shashanka	Partner/Principal	India	8/22/2024	Non US Tax	Call with S&C and Khaitan on date of transfer, date of execution of STA or Board resolution by Quoine India, Status of India tax registrations of FTX Japan and Japan Holdings, and When to execute the share transfer agreement. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, M. Nayak, A. Shenoy, R. Goyal. Other Attendees: D. Dutta (khaitanco), H. Kim (SC), F. Ferdinandi (Sullivan and Cromwell), M. Rathor (khaitanco), N. Mehta (sullcrom), M. Thakur (khaitanco.com), J. Patton (Sullcrom), A. Courroy (Sullcrom),	0.50	866.00	433.00
Sakaguchi, Masato	Senior	Japan	8/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting about how to respond questions from external consultant Trico about 2021/03 financial statements for Quoine PTE tax returns EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.20	415.00	498.00
Mizutani, Rie	Manager	Japan	8/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting about how to respond questions from external consultant Trico about 2021/03 financial statements for Quoine PTE tax returns EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.20	551.00	661.20
Nayak, Manasa	Senior Manager	India	8/22/2024	Non US Tax	Call with S&C and Khaitan on date of transfer, date of execution of STA or Board resolution by Quoine India, Status of India tax registrations of FTX Japan and Japan Holdings, and When to execute the share transfer agreement. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, M. Nayak, A. Shenoy, R. Goyal. Other Attendees: D. Dutta (khaitanco), H. Kim (SC), F. Ferdinandi (Sullivan and Cromwell), M. Rathor (khaitanco), N. Mehta (sullcrom), M. Thakur (khaitanco.com), J. Patton (Sullcrom), A. Courroy (Sullcrom),	0.50	683.00	341.50
B, Bharath	Senior	India	8/22/2024	Non US Tax	Call with S&C and Khaitan on date of transfer, date of execution of STA or Board resolution by Quoine India, Status of India tax registrations of FTX Japan and Japan Holdings, and When to execute the share transfer agreement. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, M. Nayak, A. Shenoy, R. Goyal. Other Attendees: D. Dutta (khaitanco), H. Kim (SC), F. Ferdinandi (Sullivan and Cromwell), M. Rathor (khaitanco), N. Mehta (sullcrom), M. Thakur (khaitanco.com), J. Patton (Sullcrom), A. Courroy (Sullcrom),	0.50	415.00	207.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Madrasi,Hussain	Senior Manager	India	8/22/2024	Non US Tax	Call with S&C and Khaitan on date of transfer, date of execution of STA or Board resolution by Quoine India, Status of India tax registrations of FTX Japan and Japan Holdings, and When to execute the share transfer agreement. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, M. Nayak, A. Shenoy, R. Goyal. Other Attendees: D. Dutta (khaitanco), H. Kim (SC), F. Ferdinandi (Sullivan and Cromwell), M. Rathor (khaitanco), N. Mehta (sullcrom), M. Thakur (khaitanco.com), J. Patton (Sullcrom), A. Courroy (Sullcrom),	0.50	683.00	341.50
Inker,Brian	Senior	United States	8/22/2024	Transfer Pricing	Meeting to discuss outstanding OGM deliverables, 2023 Master File, outstanding memos, and Local Country compliance EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.70	415.00	290.50
Bost,Anne	Managing Director	United States	8/22/2024	Transfer Pricing	Meeting to discuss outstanding OGM deliverables, 2023 Master File, outstanding memos, and Local Country compliance EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.70	814.00	569.80
Frapolly,Brody	Senior	United States	8/22/2024	Transfer Pricing	Meeting to discuss outstanding OGM deliverables, 2023 Master File, outstanding memos, and Local Country compliance EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.70	415.00	290.50
Katsnelson,David	Senior Manager	United States	8/22/2024	Transfer Pricing	Meeting to discuss outstanding OGM deliverables, 2023 Master File, outstanding memos, and Local Country compliance EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.70	683.00	478.10
Bailey,Doug	Partner/Principal	United States	8/22/2024	Tax Advisory	Meeting to discuss outline of income inclusion analysis EY Attendees: C. Davis, D. Bailey, A. Dubroff, A. Sargent, J. Blank	0.50	866.00	433.00
Bailey,Doug	Partner/Principal	United States	8/22/2024	Tax Advisory	Discussion around FTX tax reporting on a go forward basis EY Attendees: J. Berman, D. Bailey, S. Poloner, C. Massengill, L. Lovelace	0.40	866.00	346.40
Bailey,Doug	Partner/Principal	United States	8/22/2024	Tax Advisory	Discussion around bankruptcy expenses on a go forward tax basis EY Attendees: J. Berman, T. Ashkar, A. Bost, J. Scott, L. Lovelace, A. Shapiro, D. Bailey	0.30	866.00	259.80
Di Stefano,Giulia	Senior	United States	8/22/2024	Transfer Pricing	Email to Anne on the final master file and exhibit	0.60	415.00	249.00
Di Stefano,Giulia	Senior	United States	8/22/2024	Transfer Pricing	Meeting to discuss outstanding OGM deliverables, 2023 Master File, outstanding memos, and Local Country compliance EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano	0.70	415.00	290.50
Bailey,Doug	Partner/Principal	United States	8/22/2024	Tax Advisory	Analyze trust reporting implications of draft plan	3.60	866.00	3,117.60
Bailey,Doug	Partner/Principal	United States	8/22/2024	Tax Advisory	Review documentation associated with Embed's HOOD shares	2.90	866.00	2,511.40
Yang,Rachel Sim	Senior Manager	United States	8/22/2024	US International Tax	New org chart review	1.00	683.00	683.00
Lovelace,Lauren	Partner/Principal	United States	8/22/2024	US International Tax	Discussion around bankruptcy expenses on a go forward tax basis EY Attendees: J. Berman, T. Ashkar, A. Bost, J. Scott, L. Lovelace, A. Shapiro, D. Bailey	0.30	866.00	259.80
Lovelace,Lauren	Partner/Principal	United States	8/22/2024	US International Tax	Discussion around FTX tax reporting on a go forward basis EY Attendees: J. Berman, D. Bailey, S. Poloner, C. Massengill, L. Lovelace	0.40	866.00	346.40
Lovelace,Lauren	Partner/Principal	United States	8/22/2024	US International Tax	Reviewing capitalization rules and differet costs	2.00	866.00	1,732.00
Neziroski,David	Consultant	United States	8/22/2024	Fee/Employment Applications	Continue to review for sensitivity detail for June	3.40	445.00	1,513.00
Asim,Malik Umer	Senior	United States	8/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Update and complete the FTX ACR deliverable weekly Status as of 23rd August.	0.10	415.00	41.50
R,Mukesh	Senior	India	8/23/2024	Non US Tax	Preparation of Information Requirement List (IRL) for our valuation exercise.	0.50	415.00	207.50
T,Venkateswarlu	Senior Manager	India	8/23/2024	Non US Tax	Preparation of Information Requirement List (IRL) for our valuation exercise.	0.20	683.00	136.60
Madrasi,Hussain	Senior Manager	India	8/23/2024	Non US Tax	Preliminary review of Valuation questionnaire shared by Valuation team	0.30	683.00	204.90
Bieganski, Walter	Client Serving Contractor WB	United States	8/23/2024	US State and Local Tax	Review of state tax items to be included in agenda for conference with Sullivan & Cromwell and Alvarez & Marsal.	0.30	200.00	60.00
Bieganski, Walter	Client Serving Contractor WB	United States	8/23/2024	US State and Local Tax	Review of federal income tax information reporting example and outline of technical considerations for state tax implications	1.20	200.00	240.00
Dichter,Chuck	Staff	United States	8/23/2024	US State and Local Tax	California disposition analysis review	2.30	236.00	542.80
Edwards,Jessica	Senior Manager	United States	8/23/2024	US State and Local Tax	Review of consolidated workpapers for three state returns.	1.00	683.00	683.00
Hall,Emily Melissa	Manager	United States	8/23/2024	US State and Local Tax	Draft Washington Business & Occupation filing instructions to M. Cilia for submission (FTX).	1.10	551.00	606.10
Hall,Emily Melissa	Manager	United States	8/23/2024	US State and Local Tax	Review updated Alabama separate company returns for separate company returns and submit to second level review.	0.30	551.00	165.30
Hall,Emily Melissa	Manager	United States	8/23/2024	US State and Local Tax	Review updated Pennsylvania separate company returns for separate company returns and submit to second level review.	0.30	551.00	165.30
Hall,Emily Melissa	Manager	United States	8/23/2024	US State and Local Tax	Review updated Tennessee separate company returns for separate company returns and submit to second level review.	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	8/23/2024	US State and Local Tax	Review updated Virginia separate company returns for separate company returns and submit to second level review.	0.30	551.00	165.30

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall,Emily Melissa	Manager	United States	8/23/2024	US State and Local Tax	Review updated Maryland separate company returns for separate company returns and submit to second level review.	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	8/23/2024	US State and Local Tax	Review updated Arkansas separate company return for separate company returns and submit to second level review.	0.20	551.00	110.20
Hall,Emily Melissa	Manager	United States	8/23/2024	US State and Local Tax	Revise apportionment information reported in OneSource Income Tax software based on separate company workpaper figures.	3.90	551.00	2,148.90
Nolan,Bill	Managing Director	United States	8/23/2024	US State and Local Tax	Provide response to E. Hall (EY) concerning taxable year question.	0.50	814.00	407.00
Bost,Anne	Managing Director	United States	8/23/2024	Transfer Pricing	Prepare for whiteboard session	1.60	814.00	1,302.40
Mizutani,Rie	Manager	Japan	8/23/2024	Non US Tax	Visit to Kanda Tax Office _ Arrange in advance to apply for issuance of HD resident certificate 1	0.80	551.00	440.80
Mizutani,Rie	Manager	Japan	8/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Work to consider separating the data stored on the server of the Japan entity that remains in the FTX Group 2	1.90	551.00	1,046.90
Mizutani,Rie	Manager	Japan	8/23/2024	Non US Tax	Prepare of a power of attorney for issuance of a resident certificate	0.80	551.00	440.80
Sakaguchi,Masato	Senior	Japan	8/23/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation of Tax number of Quoine PTE	2.00	415.00	830.00
Sakaguchi,Masato	Senior	Japan	8/23/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Check for omission of invoice payments for Quoine PTE and FTX Japan Holdings KK for July 2024	2.10	415.00	871.50
Sakaguchi,Masato	Senior	Japan	8/23/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Request fund transfer for payment next week of FTX Japan Holdings KK	1.00	415.00	415.00
Poloner,Seth	Managing Director	United States	8/23/2024	Information Reporting	Draft outline of trust considerations	0.90	814.00	732.60
Sanni-Akanni,Muibat	Senior	Nigeria	8/23/2024	Transfer Pricing	Submission of TP forms and CBCR forms on Taxpro max - Zuma	2.10	415.00	871.50
Sanni-Akanni,Muibat	Senior	Nigeria	8/23/2024	Transfer Pricing	Submission of TP forms and CBCR forms on Taxpro max - Research Yankari	2.10	415.00	871.50
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/23/2024	Payroll Tax	Continue FTX Employee claim review and documentation retrieval	1.00	683.00	683.00
Tong,Chia-Hui	Senior Manager	United States	8/23/2024	Project Management Office Transition	Review runbook updates based on follow-ups from team regarding status of work completed and in process	2.30	683.00	1,570.90
Tong,Chia-Hui	Senior Manager	United States	8/23/2024	Project Management Office Transition	Conduct end of week review of runbook updates to follow-up with team on open items	0.40	683.00	273.20
Choudary,Hira	Senior	United States	8/23/2024	Fee/Employment Applications	Correspondence to domestic workstreams regarding expense submission for May fee application	1.90	415.00	788.50
MacLean,Corrie	Senior	United States	8/23/2024	Non US Tax	Communications regarding Innovatia FY21 financial statements with EY Cyprus and FTX	3.40	415.00	1,411.00
Berman,Jake	Senior Manager	United States	8/23/2024	US Income Tax	Finalizing documentation for tax return workpapers for 10.31.23	0.40	683.00	273.20
Scott,James	Client Serving Contractor JS	United States	8/23/2024	US Income Tax	Review of tax technical overview for joint scheduled review with S&C, A&M regarding implementation of Plan provisions	1.70	600.00	1,020.00
Jayanthi,Lakshmi	Senior Manager	United States	8/23/2024	US International Tax	Research on claiming certain deduction provisions	2.90	683.00	1,980.70
Katelas,Andreas	Manager	United States	8/23/2024	Tax Advisory	Coordinate with local teams on tax implications on pending Bahamas sale	0.50	551.00	275.50
Zhuo,Melody	Senior	United States	8/23/2024	US International Tax	FTX international tax compliance - technical matter documentation	2.00	415.00	830.00
Massengill,Clint	Managing Director	United States	8/23/2024	US Income Tax	Meeting to agree on joint EY and FTX Tax workshop agenda topics, agree on the highlights and talk points for each tax matter as well as confirm that timing for topics is adequate. EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, W. Bieganski	0.30	814.00	244.20
Hall,Emily Melissa	Manager	United States	8/23/2024	US State and Local Tax	Meeting to discuss the process for pulling sources cited to in California analysis. EY Attendees: C. Dichter, E. Hall	0.20	551.00	110.20
Pfaff,Arthur	Senior Manager	United States	8/23/2024	Tax Advisory	Meeting to agree on joint EY and FTX Tax workshop agenda topics, agree on the highlights and talk points for each tax matter as well as confirm that timing for topics is adequate. EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, W. Bieganski	0.30	683.00	204.90
Scott,James	Client Serving Contractor JS	United States	8/23/2024	US Income Tax	8/23/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, O. Oyetunde, M. Borts, M. Asim, J. Scott Other Attendees: E. Simpson (sullerom), A. Kranzley (S&C), M. van den Belt (A&M), E. Dalgleish (A&M), D. Johnston (A&M), M. Cilia (FTX).	0.40	600.00	240.00
Tong,Chia-Hui	Senior Manager	United States	8/23/2024	Project Management Office Transition	Meeting to agree on joint EY and FTX Tax workshop agenda topics, agree on the highlights and talk points for each tax matter as well as confirm that timing for topics is adequate. EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, W. Bieganski	0.30	683.00	204.90
Bost,Anne	Managing Director	United States	8/23/2024	Transfer Pricing	Meeting to agree on joint EY and FTX Tax workshop agenda topics, agree on the highlights and talk points for each tax matter as well as confirm that timing for topics is adequate. EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, W. Bieganski	0.30	814.00	244.20

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	United States	8/23/2024	US Income Tax	Meeting to agree on joint EY and FTX Tax workshop agenda topics, agree on the highlights and talk points for each tax matter as well as confirm that timing for topics is adequate. EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, W. Bieganski	0.30	600.00	180.00
Berman,Jake	Senior Manager	United States	8/23/2024	US Income Tax	Meeting to agree on joint EY and FTX Tax workshop agenda topics, agree on the highlights and talk points for each tax matter as well as confirm that timing for topics is adequate. EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, W. Bieganski	0.30	683.00	204.90
Musano,Matthew Albert	Senior Manager	United States	8/23/2024	US State and Local Tax	Meeting to agree on joint EY and FTX Tax workshop agenda topics, agree on the highlights and talk points for each tax matter as well as confirm that timing for topics is adequate. EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, W. Bieganski	0.30	683.00	204.90
Dichter,Chuck	Staff	United States	8/23/2024	US State and Local Tax	Meeting to discuss the process for pulling sources cited to in California analysis. EY Attendees: C. Dichter, E. Hall	0.20	236.00	47.20
Bieganski,Walter	Client Serving Contractor WB	United States	8/23/2024	US State and Local Tax	Meeting to agree on joint EY and FTX Tax workshop agenda topics, agree on the highlights and talk points for each tax matter as well as confirm that timing for topics is adequate. EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, W. Bieganski	0.30	200.00	60.00
Poloner,Seth	Managing Director	United States	8/23/2024	Information Reporting	Meeting to agree on joint EY and FTX Tax workshop agenda topics, agree on the highlights and talk points for each tax matter as well as confirm that timing for topics is adequate. EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, W. Bieganski	0.30	814.00	244.20
MacLean,Corrie	Senior	United States	8/23/2024	Non US Tax	8/23/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, O. Oyetunde, M. Borts, M. Asim, J. Scott Other Attendees: E. Simpson (sullcrom), A. Kranzley (S&C), M. van den Belt (A&M), E. Dalgleish (A&M), D. Johnston (A&M), M. Cilia (FTX).	0.40	415.00	166.00
Hall,Emily Melissa	Manager	United States	8/23/2024	US State and Local Tax	Meeting to agree on joint EY and FTX Tax workshop agenda topics, agree on the highlights and talk points for each tax matter as well as confirm that timing for topics is adequate. EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, W. Bieganski	0.30	551.00	165.30
Oyetunde,Oyebode	Manager	United States	8/23/2024	ACR Bookkeeping/ACR Statutory Reporting	8/23/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, O. Oyetunde, M. Borts, M. Asim, J. Scott Other Attendees: E. Simpson (sullcrom), A. Kranzley (S&C), M. van den Belt (A&M), E. Dalgleish (A&M), D. Johnston (A&M), M. Cilia (FTX).	0.40	551.00	220.40
Asim,Malik Umer	Senior	United States	8/23/2024	ACR Bookkeeping/ACR Statutory Reporting	8/23/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, O. Oyetunde, M. Borts, M. Asim, J. Scott Other Attendees: E. Simpson (sullcrom), A. Kranzley (S&C), M. van den Belt (A&M), E. Dalgleish (A&M), D. Johnston (A&M), M. Cilia (FTX).	0.40	415.00	166.00
Borts,Michael	Managing Director	United States	8/23/2024	ACR Bookkeeping/ACR Statutory Reporting	8/23/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, O. Oyetunde, M. Borts, M. Asim, J. Scott Other Attendees: E. Simpson (sullcrom), A. Kranzley (S&C), M. van den Belt (A&M), E. Dalgleish (A&M), D. Johnston (A&M), M. Cilia (FTX).	0.40	814.00	325.60
Bailey,Doug	Partner/Principal	United States	8/23/2024	Tax Advisory	Meeting to agree on joint EY and FTX Tax workshop agenda topics, agree on the highlights and talk points for each tax matter as well as confirm that timing for topics is adequate. EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, W. Bieganski	0.30	866.00	259.80
Bailey,Doug	Partner/Principal	United States	8/23/2024	Tax Advisory	Further analysis of disputed claims and planned reserve	3.70	866.00	3,204.20
Bailey,Doug	Partner/Principal	United States	8/23/2024	Tax Advisory	Review of draft liquidating trust agreement	1.80	866.00	1,558.80
Yang,Rachel Sim	Senior Manager	United States	8/23/2024	US International Tax	Weekly functional group deck review	1.00	683.00	683.00
Yang,Rachel Sim	Senior Manager	United States	8/23/2024	US International Tax	FTX Japan & Europe Sale PBC review	1.00	683.00	683.00
Lovelace,Lauren	Partner/Principal	United States	8/23/2024	US International Tax	Meeting to agree on joint EY and FTX Tax workshop agenda topics, agree on the highlights and talk points for each tax matter as well as confirm that timing for topics is adequate. EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, W. Bieganski	0.30	866.00	259.80
Lovelace,Lauren	Partner/Principal	United States	8/23/2024	US International Tax	Researching trust alternative tax treatments as well as preparing for next week's workshop	1.60	866.00	1,385.60

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lovelace, Lauren	Partner/Principal	United States	8/23/2024	US International Tax	Reviewing status of issues that i will be discussing at next week's workshop	0.90	866.00	779.40
Neziroski, David	Consultant	United States	8/23/2024	Fee/Employment Applications	Continue to review for sensitivity detail for June	2.20	445.00	979.00
Hall, Emily Melissa	Manager	United States	8/24/2024	US State and Local Tax	Initial Drafting Michigan super-combined return in OneSource Income Tax Software.	1.20	551.00	661.20
Hall, Emily Melissa	Manager	United States	8/25/2024	US State and Local Tax	Research Kentucky treatment and sourcing of intangible income.	0.70	551.00	385.70
Hall, Emily Melissa	Manager	United States	8/25/2024	US State and Local Tax	Continue drafting Michigan super-combined return in OneSource Income Tax software.	1.50	551.00	826.50
Shea JR, Thomas M	Partner/Principal	United States	8/25/2024	US Income Tax	Review of agenda and materials for Tax Whiteboarding sessions held on 8/26 and 8/27	1.40	866.00	1,212.40
Geisler, Arthur	Staff	Switzerland/Lichtenstein	8/26/2024	Value Added Tax	Update delivered by e-mail to H. Bruno (EY) concerning the status of the VAT return.	0.30	236.00	70.80
Geisler, Arthur	Staff	Switzerland/Lichtenstein	8/26/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Reviewed the documentation provided by A. Giovanoli (Matrixs) on August 26, 2024, which pertained to modifications needed for the provisional Financial Statements dated June 30, 2024, and proceeded with the corresponding accounting entries.	3.20	236.00	755.20
Bouza, Victor	Manager	Switzerland/Lichtenstein	8/26/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - Review of the accounting as at 30.06 following adjustments booked by A. Geisler (EY) that were requested by A. Giovanoli (FTX)	1.00	551.00	551.00
Oyetunde, Oyebo	Manager	United States	8/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordinating with EY Cyprus to determine alternatives to resolve incomplete information for 2021 FS for FTX Innovatia.	1.00	551.00	551.00
Oyetunde, Oyebo	Manager	United States	8/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordinate with EY Gibraltar to confirm signature of the abridged 2023 financial statements.	1.00	551.00	551.00
Schwarzwälder, Christian	Senior Manager	Switzerland/Lichtenstein	8/26/2024	Non US Tax	FTX Europe AG: Summary email regarding status of open tasks to A. Giovanoli (FTX)	0.40	683.00	273.20
R. Mukesh	Senior	India	8/26/2024	Non US Tax	Preparation of valuation model with available information by associate and review by Senior Manager.	2.00	415.00	830.00
T. Venkateswarlu	Senior Manager	India	8/26/2024	Non US Tax	Prepare valuation model with available information	0.50	683.00	341.50
Bieganski, Walter	Client Serving Contractor WB	United States	8/26/2024	US State and Local Tax	Continue analysis of California tax treatment of liquidating trust.	0.30	200.00	60.00
Musano, Matthew Albert	Senior Manager	United States	8/26/2024	US State and Local Tax	Review of state and local tax trust considerations before meeting with Sullivan & Cromwell and Alvarez & Marsal.	0.80	683.00	546.40
Van Scoyk, Aeron	Manager	United States	8/26/2024	US State and Local Tax	Review feedback provided to initial California analysis	0.50	551.00	275.50
Suzuki, Jason	Senior Manager	Japan	8/26/2024	Non US Tax	Correspondence/communication for status update to FTX CFO on India finance/tax working tasks including gathering information from government portals, consultant communication/requests, planning items 1	0.40	683.00	273.20
Sakaguchi, Masato	Senior	Japan	8/26/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Request payment arrangement of communication expenses for June and July 2024, professional service fee and tax of FTX Japan Holdings KK	2.30	415.00	954.50
Sakaguchi, Masato	Senior	Japan	8/26/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Bank balance reconciliation with cash movement up to 23 Aug for FTX Japan Holdings KK	2.80	415.00	1,162.00
Taniguchi, Keisuke	Senior Manager	Japan	8/26/2024	Non US Tax	Prepare ultimate parent notification for FTX Japan Holding	0.50	683.00	341.50
Taniguchi, Keisuke	Senior Manager	Japan	8/26/2024	Non US Tax	Complete transition package for FTX Japan KK	0.70	683.00	478.10
Wrenn, Kaitlin Doyle	Senior Manager	United States	8/26/2024	Payroll Tax	8/26 - FTX tax mail review and distribution to appropriate EY tax team.	0.70	683.00	478.10
Fitzgerald, Kaitlin Rose	Senior	United States	8/26/2024	Payroll Tax	Search for 83(b) election for an employee related to an exercise of equity awards	0.50	415.00	207.50
Kyriakides, Stavros	Senior Manager	Cyprus	8/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Emails with central team and client to align on Innovatia 2021 FS preparation	0.30	683.00	204.90
Espley-Ault, Olivia	Senior Manager	BBC Region	8/26/2024	Non US Tax	Prepare and send response to Andreas Katelas regarding sale of de minimis asset sales	1.10	683.00	751.30
Culmer-Curry, Erica	Senior Manager	Bahamas	8/26/2024	Non US Tax	FTX Review and revision completion of deliverable in respect of tax on residency status	3.90	683.00	2,663.70
Ossanolou, Nina Shehrezade	Manager	United States	8/26/2024	Non US Tax	Upload OGM deliverables and review and edit	1.40	551.00	771.40
Ossanolou, Nina Shehrezade	Manager	United States	8/26/2024	Non US Tax	Follow up with TLB regarding Analysis	0.30	551.00	165.30
Ossanolou, Nina Shehrezade	Manager	United States	8/26/2024	Non US Tax	Review of Japan KK transition package	0.90	551.00	495.90
Ossanolou, Nina Shehrezade	Manager	United States	8/26/2024	Non US Tax	Review of Cross functional deck effective August 23rd	0.40	551.00	220.40
MacLean, Corrie	Senior	United States	8/26/2024	Non US Tax	Review deliverables for new entities added to sale package and update transition list and documents in Box	3.90	415.00	1,618.50
Chang-Waye, Amanda	Manager	Seychelles	8/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Final review of facts regarding residency questions	0.20	551.00	110.20
Berman, Jake	Senior Manager	United States	8/26/2024	US Income Tax	Working through request for prompt determination documentation	2.00	683.00	1,366.00
Berman, Jake	Senior Manager	United States	8/26/2024	US Income Tax	Looking through request list items for 2024 estimate calculations	0.70	683.00	478.10
Ashkar, Tayer	Senior Manager	United States	8/26/2024	US Income Tax	Research regarding applicability of tax technical matter	3.70	683.00	2,527.10
Massengill, Clint	Managing Director	United States	8/26/2024	US Income Tax	Prepare for meeting	0.90	814.00	732.60

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
McGee,Liz	Senior Manager	United States	8/26/2024	IRS Audit Matters	Review procedural issue regarding filing	0.30	683.00	204.90
Shea JR,Thomas M	Partner/Principal	United States	8/26/2024	US Income Tax	Final Prep for Tax Whiteboarding sessions held on 8/26 and 8/27	1.10	866.00	952.60
Katelas,Andreas	Manager	United States	8/26/2024	Tax Advisory	Review of real estate purchase documentation provided by Alvarez & Marsal	1.80	551.00	991.80
Shapiro,Andrew	Manager	United States	8/26/2024	Tax Advisory	Research into deductible liquidation costs	0.50	551.00	275.50
Zhuo,Melody	Senior	United States	8/26/2024	US International Tax	FTX international tax compliance - local team technical issue communication	3.00	415.00	1,245.00
Musano,Matthew Albert	Senior Manager	United States	8/26/2024	US State and Local Tax	Tax Whiteboarding Sessions (Part 1) to discuss topics regarding characterization of relevant entities, transfers to trust/disputed ownership funds EY Attendees: T. Shea, A. Bost, A. Pfaff, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, M. Stevens Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.60	683.00	1,775.80
Shea JR,Thomas M	Partner/Principal	United States	8/26/2024	US Income Tax	Tax Whiteboarding Sessions (Part 1) to discuss topics regarding characterization of relevant entities, transfers to trust/disputed ownership funds EY Attendees: T. Shea, A. Bost, A. Pfaff, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, M. Stevens Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.60	866.00	2,251.60
Pfaff,Arthur	Senior Manager	United States	8/26/2024	Tax Advisory	Tax Whiteboarding Sessions (Part 1) to discuss topics regarding characterization of relevant entities, transfers to trust/disputed ownership funds EY Attendees: T. Shea, A. Bost, A. Pfaff, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, M. Stevens Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.60	683.00	1,775.80
Bost,Anne	Managing Director	United States	8/26/2024	Transfer Pricing	Tax Whiteboarding Sessions (Part 1) to discuss topics regarding characterization of relevant entities, transfers to trust/disputed ownership funds EY Attendees: T. Shea, A. Bost, A. Pfaff, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, M. Stevens Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.60	814.00	2,116.40
Scott,James	Client Serving Contractor JS	United States	8/26/2024	US Income Tax	Tax Whiteboarding Sessions (Part 2) to discuss topics regarding treatment of claimants, trust, disputed ownership fund, specific asset class, other tax technical matters EY Attendees: T. Shea, D. Bailey, L. Lovelace, C. Tong, S. Poloner, J. Scott, J. Berman, A. Bost, J. DeVincenzo, K. Wrenn Other Attendees: K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.70	600.00	1,620.00
Poloner,Seth	Managing Director	United States	8/26/2024	Information Reporting	Tax Whiteboarding Sessions (Part 2) to discuss topics regarding treatment of claimants, trust, disputed ownership fund, specific asset class, other tax technical matters EY Attendees: T. Shea, D. Bailey, L. Lovelace, C. Tong, S. Poloner, J. Scott, J. Berman, A. Bost, J. DeVincenzo, K. Wrenn Other Attendees: K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.70	814.00	2,197.80
Berman,Jake	Senior Manager	United States	8/26/2024	US Income Tax	Tax Whiteboarding Sessions (Part 2) to discuss topics regarding treatment of claimants, trust, disputed ownership fund, specific asset class, other tax technical matters EY Attendees: T. Shea, D. Bailey, L. Lovelace, C. Tong, S. Poloner, J. Scott, J. Berman, A. Bost, J. DeVincenzo, K. Wrenn Other Attendees: K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.70	683.00	1,844.10
DeVincenzo,Jennie	Managing Director	United States	8/26/2024	Payroll Tax	Tax Whiteboarding Sessions (Part 2) to discuss topics regarding treatment of claimants, trust, disputed ownership fund, specific asset class, other tax technical matters EY Attendees: T. Shea, D. Bailey, L. Lovelace, C. Tong, S. Poloner, J. Scott, J. Berman, A. Bost, J. DeVincenzo, K. Wrenn Other Attendees: K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.70	814.00	2,197.80

Exhibit D**Summary of Fees by Professional**

For the Period August 1, 2024 through August 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bost,Anne	Managing Director	United States	8/26/2024	Transfer Pricing	Tax Whiteboarding Sessions (Part 2) to discuss topics regarding treatment of claimants, trust, disputed ownership fund, specific asset class, other tax technical matters EY Attendees: T. Shea, D. Bailey, L. Lovelace, C. Tong, S. Poloner, J. Scott, J. Berman, A. Bost, J. DeVincenzo, K. Wrenn Other Attendees: K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.70	814.00	2,197.80
Tong,Chia-Hui	Senior Manager	United States	8/26/2024	Project Management Office Transition	Tax Whiteboarding Sessions (Part 2) to discuss topics regarding treatment of claimants, trust, disputed ownership fund, specific asset class, other tax technical matters EY Attendees: T. Shea, D. Bailey, L. Lovelace, C. Tong, S. Poloner, J. Scott, J. Berman, A. Bost, J. DeVincenzo, K. Wrenn Other Attendees: K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.70	683.00	1,844.10
Stevens,Matthew Aaron	National Partner/Principal	United States	8/26/2024	US International Tax	Tax Whiteboarding Sessions (Part 1) to discuss topics regarding characterization of relevant entities, transfers to trust/disputed ownership funds EY Attendees: T. Shea, A. Bost, A. Pfaff, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, M. Stevens Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.60	1,040.00	2,704.00
Poloner,Seth	Managing Director	United States	8/26/2024	Information Reporting	Tax Whiteboarding Sessions (Part 1) to discuss topics regarding characterization of relevant entities, transfers to trust/disputed ownership funds EY Attendees: T. Shea, A. Bost, A. Pfaff, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, M. Stevens Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.60	814.00	2,116.40
Shea JR,Thomas M	Partner/Principal	United States	8/26/2024	US Income Tax	Tax Whiteboarding Sessions (Part 2) to discuss topics regarding treatment of claimants, trust, disputed ownership fund, specific asset class, other tax technical matters EY Attendees: T. Shea, D. Bailey, L. Lovelace, C. Tong, S. Poloner, J. Scott, J. Berman, A. Bost, J. DeVincenzo, K. Wrenn Other Attendees: K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.70	866.00	2,338.20
B,Bharath	Senior	India	8/26/2024	Non US Tax	Discussion with Valuation team on the follow-up comments shared by EY Japan on the valuation questionnaire. EY Attendees: B. Bharath, R. Mukesh	0.30	415.00	124.50
R,Mukesh	Senior	India	8/26/2024	Non US Tax	Discussion with Valuation team on the follow-up comments shared by EY Japan on the valuation questionnaire. EY Attendees: Bharath, B. Mukesh, R	0.30	415.00	124.50
Berman,Jake	Senior Manager	United States	8/26/2024	US Income Tax	Tax Whiteboarding Sessions (Part 1) to discuss topics regarding characterization of relevant entities, transfers to trust/disputed ownership funds EY Attendees: T. Shea, A. Bost, A. Pfaff, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, M. Stevens Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.60	683.00	1,775.80
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/26/2024	Payroll Tax	Working session and draft preparation of response for FTX employee inquiries from S&C regarding various income events reporting and tax withholding. EY Attendees: K. Wrenn, J. DeVincenzo	2.00	683.00	1,366.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/26/2024	Payroll Tax	Tax Whiteboarding Sessions (Part 2) to discuss topics regarding treatment of claimants, trust, disputed ownership fund, specific asset class, other tax technical matters EY Attendees: T. Shea, D. Bailey, L. Lovelace, C. Tong, S. Poloner, J. Scott, J. Berman, A. Bost, J. DeVincenzo, K. Wrenn Other Attendees: K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.70	683.00	1,844.10
DeVincenzo,Jennie	Managing Director	United States	8/26/2024	Payroll Tax	Working session and draft preparation of response for FTX employee inquiries from S&C regarding various income events reporting and tax withholding. EY Attendees: K. Wrenn, J. DeVincenzo	2.00	814.00	1,628.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	United States	8/26/2024	US Income Tax	Tax Whiteboarding Sessions (Part 1) to discuss topics regarding characterization of relevant entities, transfers to trust/disputed ownership funds EY Attendees: T. Shea, A. Bost, A. Pfaff, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, M. Stevens Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.60	600.00	1,560.00
Bailey,Doug	Partner/Principal	United States	8/26/2024	Tax Advisory	Tax Whiteboarding Sessions (Part 2) to discuss topics regarding treatment of claimants, trust, disputed ownership fund, specific asset class, other tax technical matters EY Attendees: T. Shea, D. Bailey, L. Lovelace, C. Tong, S. Poloner, J. Scott, J. Berman, A. Bost, J. DeVincenzo, K. Wrenn Other Attendees: K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.70	866.00	2,338.20
Bailey,Doug	Partner/Principal	United States	8/26/2024	Tax Advisory	Tax Whiteboarding Sessions (Part 1) to discuss topics regarding characterization of relevant entities, transfers to trust/disputed ownership funds EY Attendees: T. Shea, A. Bost, A. Pfaff, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, M. Stevens Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.60	866.00	2,251.60
Di Stefano,Giulia	Senior	United States	8/26/2024	Transfer Pricing	Made cber memo corrections	0.30	415.00	124.50
Hammon,David Lane	Senior Manager	United States	8/26/2024	Non US Tax	Correspondences regarding the summary of outstanding compliance obligations for Analysis so the liquidator is aware of what still needs to be addressed.	0.80	683.00	546.40
Hammon,David Lane	Senior Manager	United States	8/26/2024	Non US Tax	Correspondences regarding next steps for addressing the FY21 financials for Innovatia given the lack of historical information.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	8/26/2024	Non US Tax	Correspondences concerning resolutions needing to be executed in order to file the economic substance filings for the FTX BVI entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/26/2024	Non US Tax	Correspondences concerning status/next steps for preparing the valuation report for Quoine India.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/26/2024	Non US Tax	Review of updated transition package to be shared with the purchaser of FTX Japan KK.	0.30	683.00	204.90
Bailey,Doug	Partner/Principal	United States	8/26/2024	Tax Advisory	Analysis of various tax issues associated with FTX bankruptcy	3.20	866.00	2,771.20
Lovelace,Lauren	Partner/Principal	United States	8/26/2024	US International Tax	Tax Whiteboarding Sessions (Part 2) to discuss topics regarding treatment of claimants, trust, disputed ownership fund, specific asset class, other tax technical matters EY Attendees: T. Shea, D. Bailey, L. Lovelace, C. Tong, S. Poloner, J. Scott, J. Berman, A. Bost, J. DeVincenzo, K. Wrenn Other Attendees: K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.70	866.00	2,338.20
Lovelace,Lauren	Partner/Principal	United States	8/26/2024	US International Tax	Tax Whiteboarding Sessions (Part 1) to discuss topics regarding characterization of relevant entities, transfers to trust/disputed ownership funds EY Attendees: T. Shea, A. Bost, A. Pfaff, D. Bailey, J. Berman, J. Scott, L. Lovelace, M. Musano, S. Poloner, M. Stevens Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal),	2.60	866.00	2,251.60
Asim,Malik Umer	Senior	United States	8/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordinating with EY US and Cyprus teams to identify the incomplete information for 2021 FS for FTX Innovatia.	0.50	415.00	207.50
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	8/27/2024	Non US Tax	FTX Europe AG / exchange of ruling information SIA: Summarizing of letter received from the Swiss tax administration regarding SIA and outlining next steps (i.e., what data to be submitted and procedural aspects)	1.60	683.00	1,092.80
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	8/27/2024	Non US Tax	FTX Europe AG / Securities Dealer Registration: review feedback from Swiss federal tax administration regarding our letter regarding change of registration / email summary to client	1.50	683.00	1,024.50
Koch,Markus	Managing Director	Switzerland/Lichtenstein	8/27/2024	Non US Tax	FTX Europe / ruling compensation payment: SIA / review of e-mail summary with information to be reported and next steps	0.60	814.00	488.40
Bieganski,Walter	Client Serving Contractor WB	United States	8/27/2024	US State and Local Tax	Review of advice regarding potential for state tax implications	0.50	200.00	100.00
Bieganski,Walter	Client Serving Contractor WB	United States	8/27/2024	US State and Local Tax	Review of batch 4 of separate company state tax returns due post-8/15.	3.50	200.00	700.00
Hall,Emily Melissa	Manager	United States	8/27/2024	US State and Local Tax	Draft Kentucky super-combined return in OneSource Income Tax software.	3.90	551.00	2,148.90

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall, Emily Melissa	Manager	United States	8/27/2024	US State and Local Tax	Update Kentucky super-combined workpaper to reflect revised sales factor and add note referencing statute.	0.40	551.00	220.40
Musano, Matthew Albert	Senior Manager	United States	8/27/2024	US State and Local Tax	Drafting advice regarding potential for state tax amendments	0.50	683.00	341.50
Musano, Matthew Albert	Senior Manager	United States	8/27/2024	US State and Local Tax	Finishing New York analysis on distributions to liquidating trusts.	2.30	683.00	1,570.90
Musano, Matthew Albert	Senior Manager	United States	8/27/2024	US State and Local Tax	Editing New York advice on distributions to liquidating trusts based on revised facts.	1.90	683.00	1,297.70
Van Scoyk, Aeron	Manager	United States	8/27/2024	US State and Local Tax	Incorporating factual updates into California advice	0.40	551.00	220.40
Van Scoyk, Aeron	Manager	United States	8/27/2024	US State and Local Tax	Adding issues and analysis regarding state tax	1.70	551.00	936.70
Van Scoyk, Aeron	Manager	United States	8/27/2024	US State and Local Tax	Revising advice to alter/strengthen conclusions in light of updated facts to California tax advice.	1.60	551.00	881.60
Billings, Phoebe	Manager	United States	8/27/2024	Transfer Pricing	Populate OGM template for country-by-country notifications for 2022 and 2023	1.70	551.00	936.70
Suzuki, Jason	Senior Manager	Japan	8/27/2024	Non US Tax	Preparation/review of tax forms required to document for India tax authorities the transfer of Quoine India shares	1.60	683.00	1,092.80
Suzuki, Jason	Senior Manager	Japan	8/27/2024	Non US Tax	Prepare of transition of accounting system softledger for FTX Japan KK/FTX Japan Holdings KK/Quoine PTE_review draft contracts request revisions from softledger	0.80	683.00	546.40
Suzuki, Jason	Senior Manager	Japan	8/27/2024	Non US Tax	Review process document for changes of contacts of Quoine India in government tax portals	1.50	683.00	1,024.50
Suzuki, Jason	Senior Manager	Japan	8/27/2024	Non US Tax	Review of revisions made by auditor Crowe Howrath to 31 March 2021 financial statements for Quoine PTE updated file from Crowe	1.10	683.00	751.30
Mizutani, Rie	Manager	Japan	8/27/2024	Non US Tax	For the Quoine PTE, the work to understand the background of the AFS after 2021 and the investigation to confirm the stored data	2.40	551.00	1,322.40
Mizutani, Rie	Manager	Japan	8/27/2024	Non US Tax	Preparation for prior consultation with the Kanda Tax Office regarding the issuance of a Certificate of Residence to apply for on behalf of an Indian subsidiary_1	1.20	551.00	661.20
Sakaguchi, Masato	Senior	Japan	8/27/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Bank balance reconciliation with cash movement up to 23 Aug for Quoine PTE and Quoine Vietnam	2.30	415.00	954.50
Sakaguchi, Masato	Senior	Japan	8/27/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Check invoices for week of 26th and sending them in email to FTX CFO for payment approval	2.80	415.00	1,162.00
Poloner, Seth	Managing Director	United States	8/27/2024	Information Reporting	Research and correspondence re information reporting.	0.40	814.00	325.60
Tong, Chia-Hui	Senior Manager	United States	8/27/2024	Project Management Office Transition	Review open items in activity tracker for tax compliance updates	0.20	683.00	136.60
Espley-Ault, Olivia	Senior Manager	BBC Region	8/27/2024	Non US Tax	Review and edit Erica Culmer Curry's draft response to Melody Zhou on the Bahamas tax consequences of FTX Trading (Antigua's) potential contribution of assets to a US trust.	1.10	683.00	751.30
Culmer-Curry, Erica	Senior Manager	Bahamas	8/27/2024	Non US Tax	Final review and amendments to deliverable in respect of the Antigua entity.	2.00	683.00	1,366.00
Allen, Jennifer Michelle	Staff	United States	8/27/2024	Non US Tax	OGM - Remove deliverables	0.20	236.00	47.20
Ossanolou, Nina Shehrezade	Manager	United States	8/27/2024	Non US Tax	Working on Bahamas and BVI Economic substance filings with M.Cilia and registered agent PETER Maynard law firm.	0.70	551.00	385.70
Ossanolou, Nina Shehrezade	Manager	United States	8/27/2024	Non US Tax	Reconciling the transition package provided by the Japan team against our deliverables I OGM to ensure everything is covered and flagging the items that don't match	0.90	551.00	495.90
MacLean, Corrie	Senior	United States	8/27/2024	Non US Tax	Prepare and update list of completed and outstanding deliverables for third-party providers for APAC entities and update master One Global Methodology tracker	2.80	415.00	1,162.00
Ashkar, Tayar	Senior Manager	United States	8/27/2024	US Income Tax	Continued research and email correspondence with EY personnel (Doug Bailey) regarding applicability of tax technical matter	3.30	683.00	2,253.90
Dubroff, Andy	Managing Director	United States	8/27/2024	Tax Advisory	Review ASargent edits/comments to CDavis outline on income inclusion analysis	1.50	814.00	1,221.00
Katelas, Andreas	Manager	United States	8/27/2024	Tax Advisory	Research on post-petition interest and determination of obligor	1.40	551.00	771.40
Zhuo, Melody	Senior	United States	8/27/2024	US International Tax	FTX international tax compliance - technical issue client communication	1.00	415.00	415.00
Zhuo, Melody	Senior	United States	8/27/2024	US International Tax	FTX international tax compliance - local team technical issue review	3.00	415.00	1,245.00
Tong, Chia-Hui	Senior Manager	United States	8/27/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items EY Attendees: H. Choudary, C. Tong	0.50	683.00	341.50
R, Mukesh	Senior	India	8/27/2024	Non US Tax	Discussion with partner on the progress of the engagement and review of valuation model built so far with available information. EY Attendees: A. Mehta, Venkateswarlu, T. Mukesh, R	0.50	415.00	207.50
Neziroski, David	Consultant	United States	8/27/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, D. Neziroski	0.50	445.00	222.50
Choudary, Hira	Senior	United States	8/27/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, D. Neziroski	0.50	415.00	207.50

Exhibit D**Summary of Fees by Professional**

For the Period August 1, 2024 through August 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Massengill, Clint	Managing Director	United States	8/27/2024	US Income Tax	Tax Whiteboarding Sessions (Day 2, Part 2) to discuss topics regarding treatment of claimants, reporting, trust, bankruptcy expenses, and other tax technical matters EY Attendees: C. Tong, A. Bost, C. Massengill, A. Pfaff, J. Berman, J. Scott, S. Poloner, D. Bailey, L. Lovelace, T. Shea Other Attendees: C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Kim (SC), D. Hariton (Sullivan & Cromwell), K. Jacobs (Alvarez & Marsal).	2.40	814.00	1,953.60
Poloner, Seth	Managing Director	United States	8/27/2024	Information Reporting	Tax Whiteboarding Sessions (Day 2, Part 1) to discuss topics regarding treatment of claimants, trust, bankruptcy expenses, other tax technical matters EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, L. Lovelace, S. Poloner, T. Shea Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), E. Soto (Alvarez & Marsal).	2.90	814.00	2,360.60
Wrenn, Kaitlin Doyle	Senior Manager	United States	8/27/2024	Payroll Tax	Tax Whiteboarding Sessions (Day 2, Part 1) to discuss topics regarding treatment of claimants, trust, bankruptcy expenses, other tax technical matters EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, L. Lovelace, S. Poloner, T. Shea Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), E. Soto (Alvarez & Marsal).	2.90	683.00	1,980.70
Bost, Anne	Managing Director	United States	8/27/2024	Transfer Pricing	Tax Whiteboarding Sessions (Day 2, Part 2) to discuss topics regarding treatment of claimants, reporting, trust, bankruptcy expenses, and other tax technical matters EY Attendees: C. Tong, A. Bost, C. Massengill, A. Pfaff, J. Berman, J. Scott, S. Poloner, D. Bailey, L. Lovelace, T. Shea Other Attendees: C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Kim (SC), D. Hariton (Sullivan & Cromwell), K. Jacobs (Alvarez & Marsal).	2.40	814.00	1,953.60
Tong, Chia-Hui	Senior Manager	United States	8/27/2024	Project Management Office Transition	Tax Whiteboarding Sessions (Day 2, Part 2) to discuss topics regarding treatment of claimants, reporting, trust, bankruptcy expenses, and other tax technical matters EY Attendees: C. Tong, A. Bost, C. Massengill, A. Pfaff, J. Berman, J. Scott, S. Poloner, D. Bailey, L. Lovelace, T. Shea Other Attendees: C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Kim (SC), D. Hariton (Sullivan & Cromwell), K. Jacobs (Alvarez & Marsal).	2.40	683.00	1,639.20
Shea JR, Thomas M	Partner/Principal	United States	8/27/2024	US Income Tax	Tax Whiteboarding Sessions (Day 2, Part 1) to discuss topics regarding treatment of claimants, trust, bankruptcy expenses, other tax technical matters EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, L. Lovelace, S. Poloner, T. Shea Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), E. Soto (Alvarez & Marsal).	2.90	866.00	2,511.40
Suzuki, Jason	Senior Manager	Japan	8/27/2024	Non US Tax	Quoine PTE team all hands weekly meeting on 27 Aug 2024 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: B. Spitz (FTX), J. Masters (PTE), R. Kita (PTE), K. Le (PTE), K. Do (PTE), H. Nguyen (PTE), F. Baez (PTE), U. Nguyen (FTX Japan).	0.60	683.00	409.80
Mizutani, Rie	Manager	Japan	8/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Quoine PTE team all hands weekly meeting on 27 Aug 2024 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: B. Spitz (FTX), J. Masters (PTE), R. Kita (PTE), K. Le (PTE), K. Do (PTE), H. Nguyen (PTE), F. Baez (PTE), U. Nguyen (FTX Japan).	0.60	551.00	330.60
Sakaguchi, Masato	Senior	Japan	8/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Quoine PTE team all hands weekly meeting on 27 Aug 2024 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: B. Spitz (FTX), J. Masters (PTE), R. Kita (PTE), K. Le (PTE), K. Do (PTE), H. Nguyen (PTE), F. Baez (PTE), U. Nguyen (FTX Japan).	0.60	415.00	249.00
Suzuki, Jason	Senior Manager	Japan	8/27/2024	Non US Tax	Quoine PTE - Weekly Check-in Call with Sullivan & Cromwell EY Attendees: J. Suzuki Other Attendees: B. Spitz (FTX), J. Masters (PTE), S. Li (A&M), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), E. Simpson (Sullcrom), F. Ferdinandi (Sullivan and Cromwell).	0.50	683.00	341.50
Berman, Jake	Senior Manager	United States	8/27/2024	US Income Tax	Tax Whiteboarding Sessions (Day 2, Part 1) to discuss topics regarding treatment of claimants, trust, bankruptcy expenses, other tax technical matters EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, L. Lovelace, S. Poloner, T. Shea Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), E. Soto (Alvarez & Marsal).	2.90	683.00	1,980.70

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR,Thomas M	Partner/Principal	United States	8/27/2024	US Income Tax	Tax Whiteboarding Sessions (Day 2, Part 2) to discuss topics regarding treatment of claimants, reporting, trust, bankruptcy expenses, and other tax technical matters EY Attendees: C. Tong, A. Bost, C. Massengill, A. Pfaff, J. Berman, J. Scott, S. Poloner, D. Bailey, L. Lovelace, T. Shea Other Attendees: C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Kim (SC), D. Hariton (Sullivan & Cromwell), K. Jacobs (Alvarez & Marsal).	2.40	866.00	2,078.40
Pfaff,Arthur	Senior Manager	United States	8/27/2024	Tax Advisory	Tax Whiteboarding Sessions (Day 2, Part 2) to discuss topics regarding treatment of claimants, reporting, trust, bankruptcy expenses, and other tax technical matters EY Attendees: C. Tong, A. Bost, C. Massengill, A. Pfaff, J. Berman, J. Scott, S. Poloner, D. Bailey, L. Lovelace, T. Shea Other Attendees: C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Kim (SC), D. Hariton (Sullivan & Cromwell), K. Jacobs (Alvarez & Marsal).	2.40	683.00	1,639.20
Mehta,Amish	Partner/Principal	India	8/27/2024	Non US Tax	Discussion with partner on the progress of the engagement and review of valuation model built so far with available information. EY Attendees: A. Mehta, Venkateswarlu, T. Mukesh, R	0.50	866.00	433.00
T,Venkateswarlu	Senior Manager	India	8/27/2024	Non US Tax	Discussion with partner on the progress of the engagement and review of valuation model built so far with available information. EY Attendees: A. Mehta, Venkateswarlu, T. Mukesh, R	0.50	683.00	341.50
Berman,Jake	Senior Manager	United States	8/27/2024	US Income Tax	Tax Whiteboarding Sessions (Day 2, Part 2) to discuss topics regarding treatment of claimants, reporting, trust, bankruptcy expenses, and other tax technical matters EY Attendees: C. Tong, A. Bost, C. Massengill, A. Pfaff, J. Berman, J. Scott, S. Poloner, D. Bailey, L. Lovelace, T. Shea Other Attendees: C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Kim (SC), D. Hariton (Sullivan & Cromwell), K. Jacobs (Alvarez & Marsal).	2.40	683.00	1,639.20
Poloner,Seth	Managing Director	United States	8/27/2024	Information Reporting	Tax Whiteboarding Sessions (Day 2, Part 2) to discuss topics regarding treatment of claimants, reporting, trust, bankruptcy expenses, and other tax technical matters EY Attendees: C. Tong, A. Bost, C. Massengill, A. Pfaff, J. Berman, J. Scott, S. Poloner, D. Bailey, L. Lovelace, T. Shea Other Attendees: C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Kim (SC), D. Hariton (Sullivan & Cromwell), K. Jacobs (Alvarez & Marsal).	2.40	814.00	1,953.60
Scott,James	Client Serving Contractor JS	United States	8/27/2024	US Income Tax	Tax Whiteboarding Sessions (Day 2, Part 2) to discuss topics regarding treatment of claimants, reporting, trust, bankruptcy expenses, and other tax technical matters EY Attendees: C. Tong, A. Bost, C. Massengill, A. Pfaff, J. Berman, J. Scott, S. Poloner, D. Bailey, L. Lovelace, T. Shea Other Attendees: C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Kim (SC), D. Hariton (Sullivan & Cromwell), K. Jacobs (Alvarez & Marsal).	2.40	600.00	1,440.00
DeVincenzo,Jennie	Managing Director	United States	8/27/2024	Payroll Tax	Tax Whiteboarding Sessions (Day 2, Part 1) to discuss topics regarding treatment of claimants, trust, bankruptcy expenses, other tax technical matters EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, L. Lovelace, S. Poloner, T. Shea Other Attendees: D. Hariton (Sullivan & Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), E. Soto (Alvarez & Marsal).	2.90	814.00	2,360.60
Hammon,David Lane	Senior Manager	United States	8/27/2024	Non US Tax	Meeting to discuss FTX CbCR notifications compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, N. Ossanlou, D. Katsnelson, A. Bost	0.20	683.00	136.60
MacLean,Corrie	Senior	United States	8/27/2024	Non US Tax	Meeting to discuss FTX CbCR notifications compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, N. Ossanlou, D. Katsnelson, A. Bost	0.20	415.00	83.00
Hall,Emily Melissa	Manager	United States	8/27/2024	US State and Local Tax	Internal call to walk through tax technical issue reported on separate company return. EY Attendees: E. Hall, W. Bieganski	0.10	551.00	55.10
McPhee,Tiffany	Manager	BBC Region	8/27/2024	Non US Tax	Olivia Espley-Ault; Tiffany McPhee; Jason Maynard; Colin Jupp; Melinda Maynard and Tamika Pinder - Meeting with Peter D. Maynard , Counsel & Attorneys to discuss the current status of the Economic Substance and FACTA/CRS filings for the impacted Bahamian entities. EY Attendees: T. McPhee, O. Espley-Ault	0.50	551.00	275.50
Espley-Ault,Olivia	Senior Manager	BBC Region	8/27/2024	Non US Tax	Olivia Espley-Ault; Tiffany McPhee; Jason Maynard; Colin Jupp; Melinda Maynard and Tamika Pinder - Meeting with Peter D. Maynard , Counsel & Attorneys to discuss the current status of the Economic Substance and FACTA/CRS filings for the impacted Bahamian entities. EY Attendees: T. McPhee, O. Espley-Ault	0.50	683.00	341.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Senior Manager	United States	8/27/2024	Non US Tax	8/27/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	1.00	683.00	683.00
Watkins,Michael	Managing Director	United States	8/27/2024	Non US Tax	8/27/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	1.00	814.00	814.00
Ossanlou,Nina Shehrezade	Manager	United States	8/27/2024	Non US Tax	8/27/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	1.00	551.00	551.00
MacLean,Corrie	Senior	United States	8/27/2024	Non US Tax	8/27/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	1.00	415.00	415.00
Ossanlou,Nina Shehrezade	Manager	United States	8/27/2024	Non US Tax	Meeting to discuss FTX CbCR notifications compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, N. Ossanlou, D. Katsnelson, A. Bost	0.20	551.00	110.20
Katsnelson,David	Senior Manager	United States	8/27/2024	Transfer Pricing	Meeting to discuss FTX CbCR notifications compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, N. Ossanlou, D. Katsnelson, A. Bost	0.20	683.00	136.60
Bost,Anne	Managing Director	United States	8/27/2024	Transfer Pricing	Meeting to discuss FTX CbCR notifications compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, N. Ossanlou, D. Katsnelson, A. Bost	0.20	814.00	162.80
Bieganski,Walter	Client Serving Contractor WB	United States	8/27/2024	US State and Local Tax	Internal call to walk through tax technical issue reported on separate company return. EY Attendees: E. Hall, W. Bieganski	0.10	200.00	20.00
Pfaff,Arthur	Senior Manager	United States	8/27/2024	Tax Advisory	Tax Whiteboarding Sessions (Day 2, Part 1) to discuss topics regarding treatment of claimants, trust, bankruptcy expenses, other tax technical matters EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, L. Lovelace, S. Poloner, T. Shea Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), E. Soto (Alvarez & Marsal),	2.90	683.00	1,980.70
Bost,Anne	Managing Director	United States	8/27/2024	Transfer Pricing	Tax Whiteboarding Sessions (Day 2, Part 1) to discuss topics regarding treatment of claimants, trust, bankruptcy expenses, other tax technical matters EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, L. Lovelace, S. Poloner, T. Shea Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), E. Soto (Alvarez & Marsal),	2.90	814.00	2,360.60
Massengill,Clint	Managing Director	United States	8/27/2024	US Income Tax	Tax Whiteboarding Sessions (Day 2, Part 1) to discuss topics regarding treatment of claimants, trust, bankruptcy expenses, other tax technical matters EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, L. Lovelace, S. Poloner, T. Shea Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), E. Soto (Alvarez & Marsal),	2.90	814.00	2,360.60
Scott,James	Client Serving Contractor JS	United States	8/27/2024	US Income Tax	Tax Whiteboarding Sessions (Day 2, Part 1) to discuss topics regarding treatment of claimants, trust, bankruptcy expenses, other tax technical matters EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, L. Lovelace, S. Poloner, T. Shea Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), E. Soto (Alvarez & Marsal),	2.90	600.00	1,740.00
Choudary,Hira	Senior	United States	8/27/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items EY Attendees: H. Choudary, C. Tong	0.50	415.00	207.50
Poloner,Seth	Managing Director	United States	8/27/2024	Information Reporting	Discussion on liquidating trust issues EY Attendees: L. Lovelace, S. Poloner, C. Massengill, D. Bailey, A. Pfaff, T. Shea	0.50	814.00	407.00
Massengill,Clint	Managing Director	United States	8/27/2024	US Income Tax	Discussion on liquidating trust issues EY Attendees: L. Lovelace, S. Poloner, C. Massengill, D. Bailey, A. Pfaff, T. Shea	0.50	814.00	407.00
Tong,Chia-Hui	Senior Manager	United States	8/27/2024	Project Management Office Transition	Tax Whiteboarding Sessions (Day 2, Part 1) to discuss topics regarding treatment of claimants, trust, bankruptcy expenses, other tax technical matters EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, L. Lovelace, S. Poloner, T. Shea Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), E. Soto (Alvarez & Marsal),	2.90	683.00	1,980.70

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR,Thomas M	Partner/Principal	United States	8/27/2024	US Income Tax	Discussion on liquidating trust issues EY Attendees: L. Lovelace, S. Poloner, C. Massengill, D. Bailey, A. Pfaff, T. Shea	0.50	866.00	433.00
Pfaff,Arthur	Senior Manager	United States	8/27/2024	Tax Advisory	Discussion on liquidating trust issues EY Attendees: L. Lovelace, S. Poloner, C. Massengill, D. Bailey, A. Pfaff, T. Shea	0.50	683.00	341.50
Bailey,Doug	Partner/Principal	United States	8/27/2024	Tax Advisory	Tax Whiteboarding Sessions (Day 2, Part 2) to discuss topics regarding treatment of claimants, reporting, trust, bankruptcy expenses, and other tax technical matters EY Attendees: C. Tong, A. Bost, C. Massengill, A. Pfaff, J. Berman, J. Scott, S. Poloner, D. Bailey, L. Lovelace, T. Shea Other Attendees: C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Kim (SC), D. Hariton (Sullivan & Cromwell), K. Jacobs (Alvarez & Marsal),	2.40	866.00	2,078.40
Bailey,Doug	Partner/Principal	United States	8/27/2024	Tax Advisory	Tax Whiteboarding Sessions (Day 2, Part 1) to discuss topics regarding treatment of claimants, trust, bankruptcy expenses, other tax technical matters EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, L. Lovelace, S. Poloner, T. Shea Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), E. Soto (Alvarez & Marsal),	2.90	866.00	2,511.40
Di Stefano,Giulia	Senior	United States	8/27/2024	Transfer Pricing	Correspondence with Japanese team on cbr and master file	0.60	415.00	249.00
Di Stefano,Giulia	Senior	United States	8/27/2024	Transfer Pricing	Meeting to discuss FTX CbCR notifications compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, N. Ossanlou, D. Katsnelson, A. Bost	0.20	415.00	83.00
Bailey,Doug	Partner/Principal	United States	8/27/2024	Tax Advisory	Discussion on liquidating trust issues EY Attendees: L. Lovelace, S. Poloner, C. Massengill, D. Bailey, A. Pfaff, T. Shea	0.50	866.00	433.00
Hammon,David Lane	Senior Manager	United States	8/27/2024	Non-Working Travel (billed at 50% of rates)	Travel From Cleveland, OH to New York, NY for meetings with engagement team.	6.00	341.50	2,049.00
Hammon,David Lane	Senior Manager	United States	8/27/2024	Non US Tax	Correspondences concerning status of the capital gains tax return for Quoine Vietnam.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	8/27/2024	Non US Tax	Correspondences regarding information required to understand the scope of work to be transitioned from FCIN to EY for Quoine India.	0.20	683.00	136.60
Bailey,Doug	Partner/Principal	United States	8/27/2024	Tax Advisory	Summarize observations from August 26-27 summit	1.00	866.00	866.00
Huang,Ricki	Senior	United States	8/27/2024	US Income Tax	Collect final signatures for all parties and review the mailing package	2.00	415.00	830.00
Huang,Ricki	Senior	United States	8/27/2024	US Income Tax	Collect final signatures for all parties and review the mailing package and mail out and save down verified receipt	2.00	415.00	830.00
Lovelace,Lauren	Partner/Principal	United States	8/27/2024	US International Tax	Tax Whiteboarding Sessions (Day 2, Part 1) to discuss topics regarding treatment of claimants, trust, bankruptcy expenses, other tax technical matters EY Attendees: C. Tong, A. Bost, A. Pfaff, C. Massengill, D. Bailey, J. Berman, J. Scott, J. DeVincenzo, K. Wrenn, L. Lovelace, S. Poloner, T. Shea Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC), C. Howe (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), E. Soto (Alvarez & Marsal),	2.90	866.00	2,511.40
Lovelace,Lauren	Partner/Principal	United States	8/27/2024	US International Tax	Tax Whiteboarding Sessions (Day 2, Part 2) to discuss topics regarding treatment of claimants, reporting, trust, bankruptcy expenses, and other tax technical matters EY Attendees: C. Tong, A. Bost, C. Massengill, A. Pfaff, J. Berman, J. Scott, S. Poloner, D. Bailey, L. Lovelace, T. Shea Other Attendees: C. Howe (Alvarez & Marsal), H. Ledonne (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Soto (Alvarez & Marsal), H. Kim (SC), D. Hariton (Sullivan & Cromwell), K. Jacobs (Alvarez & Marsal),	2.40	866.00	2,078.40
Lovelace,Lauren	Partner/Principal	United States	8/27/2024	US International Tax	Discussion on liquidating trust issues EY Attendees: L. Lovelace, S. Poloner, C. Massengill, D. Bailey, A. Pfaff, T. Shea	0.50	866.00	433.00
Neziroski,David	Consultant	United States	8/27/2024	Fee/Employment Applications	Continue to review for sensitivity detail for June	3.20	445.00	1,424.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	8/28/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Providing by e-mail the interim Financial statements as at 6.30.2024 to A. Giovanoli (Matrixs) after review of J. Leston (EY)	1.00	236.00	236.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	8/28/2024	Value Added Tax	FTX Europe AG : Emails to A. Giovanoli (Matrixs) for access to the Q2.24 VAT return on the online platform.	0.50	236.00	118.00
Asim,Malik Umer	Senior	United States	8/28/2024	ACR Bookkeeping/ACR Statutory Reporting	Send monthly MOR status and timeline emails to EY local team for the month of August.	0.50	415.00	207.50
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	8/28/2024	Non US Tax	FTX Europe AG / tax declaration 2023: review draft version and e-mail with summary of corrections & further instructions	2.90	683.00	1,980.70
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	8/28/2024	Non US Tax	FTX Europe AG / exchange of ruling information: entering of information regarding SIA / ruling into Swiss federal tax administration tool / feedback that done to client	0.70	683.00	478.10
Steiner,Jan	Staff	Switzerland/Lichtenstein	8/28/2024	Non US Tax	FTX Europe AG/ Tax Return 2023 / Made Changes to Tax Return according to review and instructions	3.20	236.00	755.20

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Chachan,Aparajita	Senior	India	8/28/2024	Non US Tax	Respond to EY Japan's queries with respect to change of contact details and DSC on the income-tax portal	0.20	415.00	83.00
Madras,Hussain	Senior Manager	India	8/28/2024	Non US Tax	Preliminary review of the response to EY Japan's queries with respect to change of contact details and DSC on the income-tax portal	0.10	683.00	68.30
Bieganski,Walter	Client Serving Contractor WB	United States	8/28/2024	US State and Local Tax	Review of federal income tax emails regarding trust for state tax implications	0.50	200.00	100.00
Hall,Emily Melissa	Manager	United States	8/28/2024	US State and Local Tax	Continue drafting of Kentucky unitary return.	0.80	551.00	440.80
Hall,Emily Melissa	Manager	United States	8/28/2024	US State and Local Tax	Draft Minnesota super-combined return in OneSource Income Tax software.	1.90	551.00	1,046.90
Musano,Matthew Albert	Senior Manager	United States	8/28/2024	US State and Local Tax	Review of separate company state returns (Batch 1) for FTX entities.	3.30	683.00	2,253.90
Musano,Matthew Albert	Senior Manager	United States	8/28/2024	US State and Local Tax	Review of separate company state returns (Batch 2) for FTX entities.	2.30	683.00	1,570.90
Wickramasinghe,Madhanga	Senior	United States	8/28/2024	US State and Local Tax	Drafting Alaska unitary return in OneSource tax preparation software.	3.80	415.00	1,577.00
Wickramasinghe,Madhanga	Senior	United States	8/28/2024	US State and Local Tax	Updating the Alaska Schedule H and unitary workpaper for state modifications.	1.40	415.00	581.00
Katsnelson,David	Senior Manager	United States	8/28/2024	Transfer Pricing	Review OGM inputs	0.40	683.00	273.20
Billings,Phoebe	Manager	United States	8/28/2024	Transfer Pricing	Scoping for 2024 country-by-country reporting obligations based on 2023 financial data	1.40	551.00	771.40
Bost,Anne	Managing Director	United States	8/28/2024	Transfer Pricing	Correspondence regarding allocations to entities	0.80	814.00	651.20
Bost,Anne	Managing Director	United States	8/28/2024	Transfer Pricing	Review rest of world compliance status	0.30	814.00	244.20
Bost,Anne	Managing Director	United States	8/28/2024	Transfer Pricing	Review A&M's explanation of the process used for allocation analysis	1.20	814.00	976.80
Gorman,Doug	Manager	United States	8/28/2024	Technology	Meeting placeholder to attend in-person NYC client event	3.00	551.00	1,653.00
Suzuki,Jason	Senior Manager	Japan	8/28/2024	Non US Tax	In addition to original explanation provided, Communication and input is required from multiple parties involved.	1.20	683.00	819.60
Mizutani,Rie	Manager	Japan	8/28/2024	Non US Tax	Preparation for prior consultation with the Kanda Tax Office regarding the issuance of a Certificate of Residence to apply for on behalf of an Indian subsidiary_2	2.00	551.00	1,102.00
Sakaguchi,Masato	Senior	Japan	8/28/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Preparation of tax returns for retired an employee for whom FTX Japan Services has paid inhabitant tax	2.50	415.00	1,037.50
Sakaguchi,Masato	Senior	Japan	8/28/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Confirmation invoices and amounts of Quoine India	3.00	415.00	1,245.00
Sakaguchi,Masato	Senior	Japan	8/28/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - Organize network folders of Quoine PTE and FTX Japan Holdings KK in preparation for further separated use from FTX Japan KK employees	3.20	415.00	1,328.00
Tong,Chia-Hui	Senior Manager	United States	8/28/2024	Project Management Office Transition	Prepare draft agenda for FTX team touch base	0.70	683.00	478.10
Tong,Chia-Hui	Senior Manager	United States	8/28/2024	Project Management Office Transition	Prepare weekly update slide for Alvarez and Marsal reflecting current status of tax compliance deliverables across workstreams	1.30	683.00	887.90
Tsikouris,Anastasios	Manager	Cyprus	8/28/2024	Non US Tax	Tax Manager's review of the information requested by Grant Thornton with regard to FTX Crypto Services Limited's liquidation.	0.70	551.00	385.70
Liassides,Petros	Partner/Principal	Cyprus	8/28/2024	Non US Tax	Tax Partner's review of the information requested by Grant Thornton with regard to FTX Crypto Services Limited's liquidation.	0.60	866.00	519.60
Skarou,Tonia	Senior	Cyprus	8/28/2024	Non US Tax	Attending to the information request from Grant Thornton with regard to FTX Crypto Services Limited's liquidation.	0.90	415.00	373.50
Schug,Elaine	Senior Manager	United Kingdom	8/28/2024	Payroll Tax	Engagement billing	0.20	683.00	136.60
Ossanolou,Nina Shehrezade	Manager	United States	8/28/2024	Non US Tax	Review of Septemeber deliverables in scope and following up with local teams, third party service providers and other workstreams to understand most recent updates.	1.70	551.00	936.70
Ossanolou,Nina Shehrezade	Manager	United States	8/28/2024	Non US Tax	Email A&M on Analysis dormancy and how to proceed if not considered dormant	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	8/28/2024	Non US Tax	Review of Japan KK transition package and gathering all queries that have arise after review and emailing them to the Japan team for clarification	0.70	551.00	385.70
MacLean,Corrie	Senior	United States	8/28/2024	Non US Tax	Review upcoming September and October deliverables and communication to local teams regarding the status	3.50	415.00	1,452.50
Berman,Jake	Senior Manager	United States	8/28/2024	US Income Tax	Working through calculation around capital asset sales in 2024	0.60	683.00	409.80
Mistler,Brian M	Senior Manager	United States	8/28/2024	US Income Tax	Preparation of information requests for quarterly estimates and roll forward of prior estimates	1.90	683.00	1,297.70
Shea JR,Thomas M	Partner/Principal	United States	8/28/2024	US Income Tax	Final review and adjustments to 8/30 Tax Slide for broader PMO deck and submission to Alvarez & Marsal	0.70	866.00	606.20
Katelas,Andreas	Manager	United States	8/28/2024	Tax Advisory	Research on what constitutes interest under internal revenue code	1.60	551.00	881.60
Zhuo,Melody	Senior	United States	8/28/2024	US International Tax	FTX international tax compliance - FS organization	0.80	415.00	332.00
Zhuo,Melody	Senior	United States	8/28/2024	US International Tax	FTX international tax compliance - team planning	2.00	415.00	830.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR, Thomas M	Partner/Principal	United States	8/28/2024	US Income Tax	Call to discuss various tax technical matters related to trust formation and reporting EY Attendees: T. Shea Other Attendees: J. Ray (FTX), C. Jensen (Sullivan & Cromwell), M. Rosenberg (Lincoln Park Advisors), A. Dietrich (Sullivan & Cromwell), D. Hariton (Sullivan and Cromwell),	1.80	866.00	1,558.80
DeVincenzo, Jennie	Managing Director	United States	8/28/2024	Payroll Tax	Internal regroup on FTX employee claims and open items post working session with A&M and S&C. EY Attendees: K. Wrenn, D. Bailey, J. DeVincenzo, L. Lovelace, R. Walker, S. LaGarde	0.40	814.00	325.60
Suzuki, Jason	Senior Manager	Japan	8/28/2024	Non US Tax	Conference call Quoine PTE 31 March 2021 AFS update EY Attendees: J. Suzuki Other Attendees: S. Li (A&M), S. Tan (Crowe),	0.50	683.00	341.50
Suzuki, Jason	Senior Manager	Japan	8/28/2024	Non US Tax	bF weekly check-in Call bitFlyer with Sullivan & Cromwell EY Attendees: J. Suzuki Other Attendees: K. Takahashi (FTX), B. Spitz (FTX), J. Masters (PTE), S. Li (A&M), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), M. Miyazaki (BF), R. Sasaki (BF), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50
Suzuki, Jason	Senior Manager	Japan	8/28/2024	Non US Tax	Meeting about test payment from Quoine India bank account EY Attendees: J. Suzuki, M. Sakaguchi	0.70	683.00	478.10
Sakaguchi, Masato	Senior	Japan	8/28/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting about test payment from Quoine India bank account EY Attendees: J. Suzuki, M. Sakaguchi	0.70	415.00	290.50
Hammon, David Lane	Senior Manager	United States	8/28/2024	Non US Tax	Meeting to discuss next steps for FTX Singapore and Cyprus entities. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou	0.40	683.00	273.20
Scott, James	Client Serving Contractor JS	United States	8/28/2024	US Income Tax	Meeting to discuss next steps for FTX Singapore and Cyprus entities. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou	0.40	600.00	240.00
Ossanlou, Nina Shehrezade	Manager	United States	8/28/2024	Non US Tax	Meeting to discuss next steps for FTX Singapore and Cyprus entities. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou	0.40	551.00	220.40
MacLean, Corrie	Senior	United States	8/28/2024	Non US Tax	Meeting to discuss next steps for FTX Singapore and Cyprus entities. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou	0.40	415.00	166.00
Walker, Rachael Leigh Braswell	Partner/Principal	United States	8/28/2024	Payroll Tax	Internal regroup on FTX employee claims and open items post working session with A&M and S&C. EY Attendees: K. Wrenn, D. Bailey, J. DeVincenzo, L. Lovelace, R. Walker, S. LaGarde	0.40	866.00	346.40
Wrenn, Kaitlin Doyle	Senior Manager	United States	8/28/2024	Payroll Tax	Internal regroup on FTX employee claims and open items post working session with A&M and S&C. EY Attendees: K. Wrenn, D. Bailey, J. DeVincenzo, L. Lovelace, R. Walker, S. LaGarde	0.40	683.00	273.20
LaGarde, Stephen	Partner/Principal	United States	8/28/2024	Payroll Tax	Internal regroup on FTX employee claims and open items post working session with A&M and S&C. EY Attendees: K. Wrenn, D. Bailey, J. DeVincenzo, L. Lovelace, R. Walker, S. LaGarde	0.40	866.00	346.40
Zhuo, Melody	Senior	United States	8/28/2024	US International Tax	8/28/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, M. Watkins, N. Ossanlou, D. Hammon, J. Berman, M. Zhuo, D. Katsnelson, D. McComber, A. Bost, B. Mistler, J. Scott	0.20	415.00	83.00
McComber, Donna	National Partner/Principal	United States	8/28/2024	Transfer Pricing	8/28/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, M. Watkins, N. Ossanlou, D. Hammon, J. Berman, M. Zhuo, D. Katsnelson, D. McComber, A. Bost, B. Mistler, J. Scott	0.20	1,040.00	208.00
MacLean, Corrie	Senior	United States	8/28/2024	Non US Tax	8/28/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, M. Watkins, N. Ossanlou, D. Hammon, J. Berman, M. Zhuo, D. Katsnelson, D. McComber, A. Bost, B. Mistler, J. Scott	0.20	415.00	83.00
Katsnelson, David	Senior Manager	United States	8/28/2024	Transfer Pricing	8/28/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, M. Watkins, N. Ossanlou, D. Hammon, J. Berman, M. Zhuo, D. Katsnelson, D. McComber, A. Bost, B. Mistler, J. Scott	0.20	683.00	136.60
Watkins, Michael	Managing Director	United States	8/28/2024	Non US Tax	8/28/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, M. Watkins, N. Ossanlou, D. Hammon, J. Berman, M. Zhuo, D. Katsnelson, D. McComber, A. Bost, B. Mistler, J. Scott	0.20	814.00	162.80
Ossanlou, Nina Shehrezade	Manager	United States	8/28/2024	Non US Tax	8/28/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, M. Watkins, N. Ossanlou, D. Hammon, J. Berman, M. Zhuo, D. Katsnelson, D. McComber, A. Bost, B. Mistler, J. Scott	0.20	551.00	110.20
Hammon, David Lane	Senior Manager	United States	8/28/2024	Non US Tax	8/28/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, M. Watkins, N. Ossanlou, D. Hammon, J. Berman, M. Zhuo, D. Katsnelson, D. McComber, A. Bost, B. Mistler, J. Scott	0.20	683.00	136.60

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Berman,Jake	Senior Manager	United States	8/28/2024	US Income Tax	8/28/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, M. Watkins, N. Ossanlou, D. Hammon, J. Berman, M. Zhuo, D. Katsnelson, D. McComber, A. Bost, B. Mistler, J. Scott	0.20	683.00	136.60
Scott,James	Client Serving Contractor JS	United States	8/28/2024	US Income Tax	8/28/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, M. Watkins, N. Ossanlou, D. Hammon, J. Berman, M. Zhuo, D. Katsnelson, D. McComber, A. Bost, B. Mistler, J. Scott	0.20	600.00	120.00
Bost,Anne	Managing Director	United States	8/28/2024	Transfer Pricing	8/28/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, M. Watkins, N. Ossanlou, D. Hammon, J. Berman, M. Zhuo, D. Katsnelson, D. McComber, A. Bost, B. Mistler, J. Scott	0.20	814.00	162.80
Mistler,Brian M	Senior Manager	United States	8/28/2024	US Income Tax	8/28/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, M. Watkins, N. Ossanlou, D. Hammon, J. Berman, M. Zhuo, D. Katsnelson, D. McComber, A. Bost, B. Mistler, J. Scott	0.20	683.00	136.60
Bailey,Doug	Partner/Principal	United States	8/28/2024	Tax Advisory	Internal regroup on FTX employee claims and open items post working session with A&M and S&C. EY Attendees: K. Wrenn, D. Bailey, J. DeVincenzo, L. Lovelace, R. Walker, S. LaGarde	0.40	866.00	346.40
Hammon,David Lane	Senior Manager	United States	8/28/2024	Non US Tax	Correspondences regarding next steps for preparing/submitting the economic substance filings for the FTX Bahamas entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/28/2024	Non US Tax	Correspondences regarding action items to performed in order to execute the share transfer for Quoine India.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	8/28/2024	Non US Tax	Correspondences regarding next steps for preparing the valuation report required for Quoine India.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	8/28/2024	Non US Tax	Correspondences regarding clarifications needed on the transition package being prepared for the purchaser of FTX Japan KK.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	8/28/2024	Non US Tax	Correspondences regarding the inventory of outstanding compliance obligations for Analysis. The summary is being prepared for the liquidator to understand what still needs to be addressed once the entity is placed into liquidation.	0.30	683.00	204.90
Bailey,Doug	Partner/Principal	United States	8/28/2024	Tax Advisory	Analyze whether priority claims may be treated as indebtedness rather than beneficial interests	3.50	866.00	3,031.00
Bailey,Doug	Partner/Principal	United States	8/28/2024	Tax Advisory	Further analysis of trust allocation issues	1.20	866.00	1,039.20
Huang,Ricki	Senior	United States	8/28/2024	US Income Tax	Reflect and start to lay out the compliance plan for next year	3.00	415.00	1,245.00
Lovelace,Lauren	Partner/Principal	United States	8/28/2024	US International Tax	Internal regroup on FTX employee claims and open items post working session with A&M and S&C. EY Attendees: K. Wrenn, D. Bailey, J. DeVincenzo, L. Lovelace, R. Walker, S. LaGarde	0.40	866.00	346.40
Lovelace,Lauren	Partner/Principal	United States	8/28/2024	US International Tax	Relooking at employee claims tax issues associated with transfer to trust	0.50	866.00	433.00
Neziroski,David	Consultant	United States	8/28/2024	Fee/Employment Applications	Amend the April application	3.50	445.00	1,557.50
Oyetunde,Oyebode	Manager	United States	8/29/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow-up with EY Switzerland tax team to confirm status of FY23 tax returns	1.00	551.00	551.00
Oyetunde,Oyebode	Manager	United States	8/29/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow-up with EY Switzerland to confirm completion of FY23 FS for FTX AG Europe	0.50	551.00	275.50
Oyetunde,Oyebode	Manager	United States	8/29/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of US GAAP to IFRS conversion report to confirm balances are in FY 21 TB for FTX Innovatia.	1.50	551.00	826.50
Asim,Malik Umer	Senior	United States	8/29/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow-up and coordination with EY Switzerland to confirm completion status of FY2023 FS for FTX AG Europe Ltd	0.50	415.00	207.50
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	8/29/2024	Non US Tax	FTX Europe AG / tax declaration 2023: review revised draft return & feedback to team	0.80	683.00	546.40
Chachan,Aparajita	Senior	India	8/29/2024	Non US Tax	Respond to EY Japan's queries on the proposal for go-forward compliances of Quoine India	0.30	415.00	124.50
Madras,Hussain	Senior Manager	India	8/29/2024	Non US Tax	Response to S&C's queries on the list of requirements shared with them with respect to moving the PAN and TAN applications for FTX Japan KK and FTX Japan Holdings KK in India	0.10	683.00	68.30
Madras,Hussain	Senior Manager	India	8/29/2024	Non US Tax	Response to EY Japan's query on the date to be considered for drawing up the financial statements of Quoine India for the purpose of valuation	0.20	683.00	136.60
Madras,Hussain	Senior Manager	India	8/29/2024	Non US Tax	Preliminary review of the response to EY Japan's queries on the proposal for go-forward compliances of Quoine India	0.10	683.00	68.30
Bieganski,Walter	Client Serving Contractor WB	United States	8/29/2024	US State and Local Tax	Review of unitary state tax returns due post-8/15.	1.50	200.00	300.00
Hall,Emily Melissa	Manager	United States	8/29/2024	US State and Local Tax	Draft Illinois super-combined return in OneSource Income Tax Software.	2.70	551.00	1,487.70
Wickramasinghe,Madhanga	Senior	United States	8/29/2024	US State and Local Tax	Updating Alaska unitary return apportionment schedule in OneSource Income Tax software.	2.00	415.00	830.00

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Suzuki, Jason	Senior Manager	Japan	8/29/2024	Non US Tax	Coordinate and prepare response to external consultant Tricor on their request for information required for informing Singapore tax authority of revision to tax filing for 2017	1.90	683.00	1,297.70
Poloner, Seth	Managing Director	United States	8/29/2024	Information Reporting	Draft tax characterization and tax consequences summary	2.30	814.00	1,872.20
Tong, Chia-Hui	Senior Manager	United States	8/29/2024	Project Management Office Transition	Finalize agenda for FTX team touch base	0.40	683.00	273.20
MacLean, Corrie	Senior	United States	8/29/2024	Non US Tax	Updates to One Global Methodology for removals and additions for non-US workstreams, follow ups to local teams for final deliverables.	3.90	415.00	1,618.50
Berman, Jake	Senior Manager	United States	8/29/2024	US Income Tax	Updating changes to capital asset calculation for 10.31.24 estimates	0.50	683.00	341.50
Scott, James	Client Serving Contractor JS	United States	8/29/2024	US Income Tax	Status update of federal, state and international workstreams	0.80	600.00	480.00
Shea JR, Thomas M	Partner/Principal	United States	8/29/2024	US Income Tax	Prep for 8/29 Meeting with FTX Chief Financial Officer and Chief Administrative Officer	0.90	866.00	779.40
Katelas, Andreas	Manager	United States	8/29/2024	Tax Advisory	Research on sourcing of post-petition interest	2.20	551.00	1,212.20
Zhuo, Melody	Senior	United States	8/29/2024	US International Tax	FTX international tax compliance - local team technical matter review	1.00	415.00	415.00
Zhuo, Melody	Senior	United States	8/29/2024	US International Tax	FTX international tax compliance - technical issue research	3.00	415.00	1,245.00
Mehta, Amish	Partner/Principal	India	8/29/2024	Non US Tax	Discussion for drafting the queries/clarifications required to be sent to EY India tax team regarding funds deposited by Flying Saucer to Quoine India which has to be paid to Quoine Singapore. EY Attendees: Mukesh. R, Venkateswarlu. T, A. Mehta	0.50	866.00	433.00
T, Venkateswarlu	Senior Manager	India	8/29/2024	Non US Tax	Discussion for drafting the queries/clarifications required to be sent to EY India tax team regarding funds deposited by Flying Saucer to Quoine India which has to be paid to Quoine Singapore. EY Attendees: Mukesh. R, Venkateswarlu. T, A. Mehta	0.50	683.00	341.50
Hall, Emily Melissa	Manager	United States	8/29/2024	US State and Local Tax	Internal call to walk through tax technical items related to Alaska super-combined returns for FTX entities. EY Attendees: E. Hall, M. Wickramasinghe	0.30	551.00	165.30
Inker, Brian	Senior	United States	8/29/2024	Transfer Pricing	Meeting to discuss transfer pricing compliance obligations for 2024 EY Attendees: D. Katsnelson, A. Bost, B. Inker, G. Stefano, P. Billings	0.60	415.00	249.00
MacLean, Corrie	Senior	United States	8/29/2024	Non US Tax	8/29/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon	0.30	415.00	124.50
Hammon, David Lane	Senior Manager	United States	8/29/2024	Non US Tax	8/29/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon	0.30	683.00	204.90
Katsnelson, David	Senior Manager	United States	8/29/2024	Transfer Pricing	Meeting to discuss transfer pricing compliance obligations for 2024 EY Attendees: D. Katsnelson, A. Bost, B. Inker, G. Stefano, P. Billings	0.60	683.00	409.80
Bost, Anne	Managing Director	United States	8/29/2024	Transfer Pricing	Meeting to discuss transfer pricing compliance obligations for 2024 EY Attendees: D. Katsnelson, A. Bost, B. Inker, G. Stefano, P. Billings	0.60	814.00	488.40
Berman, Jake	Senior Manager	United States	8/29/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer to provide a debrief and next steps from FTX workshop, discuss progress of tax compliance filings, review overall status, and identify any issues impacting workstreams. EY Attendees: C. Tong, J. Berman, J. Scott, K. Wrenn, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.60	683.00	409.80
Tong, Chia-Hui	Senior Manager	United States	8/29/2024	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer to provide a debrief and next steps from FTX workshop, discuss progress of tax compliance filings, review overall status, and identify any issues impacting workstreams. EY Attendees: C. Tong, J. Berman, J. Scott, K. Wrenn, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.60	683.00	409.80
Scott, James	Client Serving Contractor JS	United States	8/29/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer to provide a debrief and next steps from FTX workshop, discuss progress of tax compliance filings, review overall status, and identify any issues impacting workstreams. EY Attendees: C. Tong, J. Berman, J. Scott, K. Wrenn, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.60	600.00	360.00
Shea JR, Thomas M	Partner/Principal	United States	8/29/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer to provide a debrief and next steps from FTX workshop, discuss progress of tax compliance filings, review overall status, and identify any issues impacting workstreams. EY Attendees: C. Tong, J. Berman, J. Scott, K. Wrenn, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.60	866.00	519.60

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Wrenn,Kaitlin Doyle	Senior Manager	United States	8/29/2024	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer to provide a debrief and next steps from FTX workshop, discuss progress of tax compliance filings, review overall status, and identify any issues impacting workstreams. EY Attendees: C. Tong, J. Berman, J. Scott, K. Wrenn, T. Shea Other Attendees: M. Cilia (FTX), K. Schulte (FTX).	0.60	683.00	409.80
Bieganski,Walter	Client Serving Contractor WB	United States	8/29/2024	US State and Local Tax	Internal call to walk through federal adjustments to state starting point for unitary returns and apportionment considerations. EY Attendees: E. Hall, W. Bieganski	0.10	200.00	20.00
R,Mukesh	Senior	India	8/29/2024	Non US Tax	Discussion for drafting the queries/clarifications required to be sent to EY India tax team regarding funds deposited by Flying Saucer to Quoine India which has to be paid to Quoine Singapore. EY Attendees: Mukesh. R, Venkateswarlu. T, A. Mehta	0.50	415.00	207.50
Hall,Emily Melissa	Manager	United States	8/29/2024	US State and Local Tax	Internal call to walk through federal adjustments to state starting point for unitary returns and apportionment considerations. EY Attendees: E. Hall, W. Bieganski	0.10	551.00	55.10
Billings,Phoebe	Manager	United States	8/29/2024	Transfer Pricing	Meeting to discuss transfer pricing compliance obligations for 2024 EY Attendees: D. Katsnelson, A. Bost, B. Inker, G. Stefano, P. Billings	0.60	551.00	330.60
Wickramasinghe,Madhanga	Senior	United States	8/29/2024	US State and Local Tax	Internal call to walk through tax technical items related to Alaska super-combined returns for FTX entities. EY Attendees: E. Hall, M. Wickramasinghe	0.30	415.00	124.50
Di Stefano,Giulia	Senior	United States	8/29/2024	Transfer Pricing	Meeting to discuss transfer pricing compliance obligations for 2024 EY Attendees: D. Katsnelson, A. Bost, B. Inker, G. Stefano, P. Billings	0.60	415.00	249.00
Hammon,David Lane	Senior Manager	United States	8/29/2024	Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to Cleveland, OH after meetings with engagement team.	7.00	341.50	2,390.50
Hammon,David Lane	Senior Manager	United States	8/29/2024	Non US Tax	Correspondences regarding the way forward for preparing the FY21 financials for Innovatia given the lack of historical information.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/29/2024	Non US Tax	Review of historical documentation supporting the positions taken in the tax analyses for the FTX Seychelles entities.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	8/29/2024	Non US Tax	Correspondences regarding next steps for addressing the 2017 GST return for Quoine Singapore.	0.60	683.00	409.80
Bailey,Doug	Partner/Principal	United States	8/29/2024	Tax Advisory	Revise trust instrument to allow for some claims to be treated as debt for tax purposes	3.00	866.00	2,598.00
Perez,Ellen Joy	Senior	Gibraltar	8/30/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd: Checking of July accounting information including requesting August accounting information.	0.50	415.00	207.50
Geisler,Arthur	Staff	Switzerland/Lichtenstein	8/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Inquiring with D. Hammon (EY) about our duties and the scope of work related to FTX Switzerland GmbH and FTX Certificates GmbH.	0.40	236.00	94.40
Geisler,Arthur	Staff	Switzerland/Lichtenstein	8/30/2024	ACR Bookkeeping/ACR Statutory Reporting	E-mail to A. Giovanoli (Matrixis) to request documentation for August MOR report	0.30	236.00	70.80
Geisler,Arthur	Staff	Switzerland/Lichtenstein	8/30/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Examining the documents provided by A. Giovanoli (Matrixis) on August 30, 2024, for adjustments to the interim Financial Statements dated June 30, 2024, and carrying out the necessary accounting entries.	2.30	236.00	542.80
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	8/30/2024	Non US Tax	FTX Europe AG / tax declaration 2023: review final version and sending it to client for signature / update to all client parties via e-mail	0.90	683.00	614.70
Koch,Markus	Managing Director	Switzerland/Lichtenstein	8/30/2024	Non US Tax	FTX Europe AG / corporate income tax return and WHT tax declaration 2023 - review of tax return and WHT declaration	1.00	814.00	814.00
Hall,Emily Melissa	Manager	United States	8/30/2024	US State and Local Tax	Review Florida separate company XML for electronic filing.	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	8/30/2024	US State and Local Tax	E-filing Florida separate company return.	0.10	551.00	55.10
Hall,Emily Melissa	Manager	United States	8/30/2024	US State and Local Tax	Update state and local tax tracker to identify completed returns and open assignments.	0.70	551.00	385.70
Suzuki,Jason	Senior Manager	Japan	8/30/2024	Non US Tax	In addition to original explanation provided, The complexity of the issue due to low level of cooperation from the external tax consultant requires follow ups, clarifications, tracking of progress.	1.50	683.00	1,024.50
Mizutani,Rie	Manager	Japan	8/30/2024	Non US Tax	Visit to Kanda Tax Office _ Arrange in advance to apply for issuance of HD resident certificate 2	0.80	551.00	440.80
Sakaguchi,Masato	Senior	Japan	8/30/2024	ACR Bookkeeping/ACR Statutory Reporting	On site working at FTX - to gather and organize 2017 Goods Services Tax related historical documents for Quoine PTE tax return adjustment	3.00	415.00	1,245.00
Poloner,Seth	Managing Director	United States	8/30/2024	Information Reporting	Email correspondence re tax consequences	0.10	814.00	81.40
McPhee,Tiffany	Manager	BBC Region	8/30/2024	Non US Tax	Follow-up with DIR regarding outstanding business license filings	0.50	551.00	275.50
Zhuo,Melody	Senior	United States	8/30/2024	US International Tax	FTX international tax compliance - team organization	0.50	415.00	207.50

Exhibit D**Summary of Fees by Professional****For the Period August 1, 2024 through August 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Buduguntae,Shashanka	Partner/Principal	India	8/30/2024	Non US Tax	Internal discussion to take stock of the progress on Valuation and its impact on the Transfer date and the pending action items, Execution of the SPA, India tax registrations of FTX Japan and FTX Japan Holdigns, and Dematerialization of the shares of Quoine India. EY Attendees: H. Madrasi, B. Bharath, S. Buduguntae	0.30	866.00	259.80
MacLean,Corrie	Senior	United States	8/30/2024	Non US Tax	8/30/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, O. Oyetunde Other Attendees: E. Simpson (sullcrom), A. Kranzley (S&C), M. van den Belt (A&M), E. Dalgleish (A&M), M. Cilia (FTX), D. Johnston (A&M),	0.40	415.00	166.00
Madrasi,Hussain	Senior Manager	India	8/30/2024	Non US Tax	Internal discussion to take stock of the progress on Valuation and its impact on the Transfer date and the pending action items, Execution of the SPA, India tax registrations of FTX Japan and FTX Japan Holdigns, and Dematerialization of the shares of Quoine India. EY Attendees: H. Madrasi, B. Bharath, S. Buduguntae	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	8/30/2024	Non US Tax	8/30/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, O. Oyetunde Other Attendees: E. Simpson (sullcrom), A. Kranzley (S&C), M. van den Belt (A&M), E. Dalgleish (A&M), M. Cilia (FTX), D. Johnston (A&M),	0.40	683.00	273.20
B,Bharath	Senior	India	8/30/2024	Non US Tax	Internal discussion to take stock of the progress on Valuation and its impact on the Transfer date and the pending action items, Execution of the SPA, India tax registrations of FTX Japan and FTX Japan Holdigns, and Dematerialization of the shares of Quoine India. EY Attendees: H. Madrasi, B. Bharath, S. Buduguntae	0.30	415.00	124.50
Oyetunde,Oyebode	Manager	United States	8/30/2024	ACR Bookkeeping/ACR Statutory Reporting	8/30/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, O. Oyetunde Other Attendees: E. Simpson (sullcrom), A. Kranzley (S&C), M. van den Belt (A&M), E. Dalgleish (A&M), M. Cilia (FTX), D. Johnston (A&M),	0.40	551.00	220.40
Hammon,David Lane	Senior Manager	United States	8/30/2024	Non US Tax	Prep for weekly meeting to discuss the winding down of the non-US FTX entities.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	8/30/2024	Non US Tax	Correspondences regarding the inventory of filings being addressed by ACM for the FTX Seychelles entities.	0.30	683.00	204.90
Bailey,Doug	Partner/Principal	United States	8/30/2024	Tax Advisory	Evaluate tax treatment of supplemental remission fund provisions	3.20	866.00	2,771.20
Hall,Emily Melissa	Manager	United States	8/31/2024	US State and Local Tax	Draft Maine super-combined return in OneSource Income Tax software.	2.10	551.00	1,157.10
Hall,Emily Melissa	Manager	United States	8/31/2024	US State and Local Tax	Draft Vermont super-combined return in OneSource Income Tax software.	2.30	551.00	1,267.30
						3,735.20		\$ 1,989,195.40